



AGENDA

ORDINARY MEETING OF COUNCIL

24 FEBRUARY 2026

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SHIRE OF WAGIN

NOTICE OF MEETING

Dear President and Councillors,

The Ordinary Meeting of Council will be held

ON: 24 February 2026

WHERE: Council Chambers, Shire Office

AT: 7:00pm



Dr Kenneth Parker
CHIEF EXECUTIVE OFFICER

DISCLAIMER

No responsibility is implied or accepted by the Shire of Wagin for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Wagin 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 or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Wagin during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Wagin

The Shire of Wagin advises that anyone who has any application lodged with the Shire of Wagin shall obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wagin in respect of the application.

Dr Kenneth Parker
CHIEF EXECUTIVE OFFICER

Community Strategic Vision

Wagin is a community where individuals, families and businesses can invest and prosper, preserving the safe, affordable and inclusive country lifestyle and ensuring that Wagin is a place people like to live in and visit.

Council's Mission and Philosophy

The Shire of Wagin is a focused Local Government providing progressive and innovative leadership that builds a sustainable future while supporting a vibrant, healthy and caring community.

Council's Guiding Values

- Governance and Leadership
- Honesty and Integrity
- Innovation and Creativity
- Community Focused
- Environmentally Aware

Shire of Wagin Strategic Community Plan 2020 - 2030

SHIRE OF WAGIN

Agenda for the Ordinary Council Meeting to be held in the Council Chambers,
Wagin on 24 February 2026 commencing at 7pm.

CONTENTS

1	OFFICIAL OPENING	7
1.1	RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED).....	7
2	PUBLIC QUESTION TIME.....	7
2.1	RESPONSES TO PREVIOUS QUESTIONS TAKEN ON NOTICE	7
2.2	PUBLIC QUESTIONS	7
3	APPLICATION FOR LEAVE OF ABSENCE	7
4	PETITIONS AND DEPUTATIONS	7
5	DISCLOSURE OF INTERESTS.....	7
6	CONFIRMATION OF PREVIOUS MEETING MINUTES	8
6.1	MINUTES FROM THE ORDINARY MEETING OF COUNCIL 16 DECEMBER 2025.....	8
7	ANNOUNCEMENTS OF THE PRESIDENT.....	8
8	REPORTS TO COUNCIL.....	9
8.1	CHIEF EXECUTIVE OFFICER.....	9
8.1.1	MONTHLY FINANCIAL REPORT – DECEMBER 2025	9
8.1.2	MONTHLY FINANCIAL REPORT – JANUARY 2026.....	53
8.1.3	SCHEDULE OF PAYMENTS – DECEMBER 2025	97
8.1.4	SCHEDULE OF PAYMENTS – JANUARY 2026.....	103
8.1.5	CHIEF EXECUTIVE OFFICER ACTIVITY REPORT	108
8.1.6	POLICY REVIEW – F.5 ACCOUNTS CERTIFYING OFFICERS.....	112
8.1.7	POLICY REVIEW – F.7 PAYMENT AUTHORISATION POLICY.....	115
8.1.8	POLICY REVIEW – F.15 PURCHASING AND TENDER GUIDE	119
8.1.9	MINUTES OF THE STAFF ACCOMMODATION ADVISORY GROUP MEETING 16 DECEMBER 2025.....	129
8.1.10	MINUTES OF THE ANNUAL GENERAL MEETING OF ELECTORS HELD ON 16 DECEMBER 2025.....	147
8.1.11	MINUTES OF THE WORKS AND SERVICES ADVISORY GROUP 17 FEBRUARY 2026	157
8.1.12	DRAFT SURVEY RESPONSE - OFFICE OF AUDITOR GENERAL.....	158
8.1.13	DRAFT COMMENT ON THE DRAFT RENEWABLE ENERGY PLANNING CODE	168

8.2	DEPUTY CHIEF EXECUTIVE OFFICER	178
8.2.1	DEPUTY CHIEF EXECUTIVE OFFICER ACTIVITY REPORT	178
8.2.2	PROPOSAL TO SELL LOTS 1721 AND 1722 SAWLE STREET	188
8.2.3	ASSIGNMENT OF LEASE – HANGAR 3 WAGIN AIRFIELD	227
8.3	MANAGER OF FINANCE	236
8.3.1	2026/2027 BUDGET TIMETABLE	236
8.4	MANAGER OF WORKS.....	239
8.4.1	WORKS AND SERVICES REPORT	239
9	MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN.....	242
10	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN	242
11	URGENT BUSINESS.....	242
12	CONFIDENTIAL BUSINESS	242
12.1.1	CONFIDENTIAL - DEBT RECOVERY ON OVERDUE RATES DEBTORS	242
12.1.2	CONFIDENTIAL - CONSIDERATION OF DEMOLITION UNDER SECTION 118 OF THE BUILDING ACT 2011	242
13	CLOSURE	242

Notice to meeting attendees

This meeting is being audio recorded in accordance with Council Policy. If you are asking a public question or making a statement or deputation to the meeting this will be audio recorded. Members of the public are reminded that no other visual or audio recording of this meeting by any other means is allowed.

1 OFFICIAL OPENING

1.1 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

2 PUBLIC QUESTION TIME

Shire of Wagin Standing Orders Local Law 2001, Clause 3.3 Public Question Time

(1) A member of the public who raises a question during question time is to state his or her name and address.

(2) A question may be taken on notice by the Council or committee for later response.

(3) When a question is taken on notice under sub-clause (2) a response is to be given to the member of the public in writing by the CEO, and a copy is to be included in the agenda of the next meeting of the Council or committee as the case requires.

2.1 RESPONSES TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

2.2 PUBLIC QUESTIONS

3 APPLICATION FOR LEAVE OF ABSENCE

4 PETITIONS AND DEPUTATIONS

At the request of the Shire President, Juniper have been invited to provide an update to Council on the operations of Warratah Lodge.

5 DISCLOSURE OF INTERESTS

6 CONFIRMATION OF PREVIOUS MEETING MINUTES

6.1 MINUTES FROM THE ORDINARY MEETING OF COUNCIL 16 DECEMBER 2025

OFFICER RECOMMENDATION

That the Unconfirmed Minutes of the Ordinary Meeting of Council held on Tuesday 16 December 2025 be CONFIRMED.

7 ANNOUNCEMENTS OF THE PRESIDENT

8 REPORTS TO COUNCIL

8.1 CHIEF EXECUTIVE OFFICER

8.1.1 MONTHLY FINANCIAL REPORT – DECEMBER 2025

AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	Monthly Financial Report

OFFICER RECOMMENDATION

That Council RECEIVE the Financial Report for the period ending 31 December 2025 as presented.

BRIEF SUMMARY

The Monthly Financial Report for the period ending 31 December 2025 is attached.

BACKGROUND/COMMENT

Regulations 34 and 35 of the *Local Government (Financial Management) Regulations 1996* (the Regulations) require a monthly statement of financial activity, monthly statement of financial position and explanation of material variances to be presented to Council.

The report must be presented at an ordinary meeting of Council within two months after the end of the month to which the statement relates. Regulations prescribe the information to be contained in the report.

The Monthly Financial Report has been compiled to comply with the *Local Government Act 1995* (the Act), associated regulations, and to the extent they are not inconsistent with the Act and the Australian Accounting Standards (AAS).

In accordance with regulation 34(5) of the Regulations, Council has adopted on 4 August 2025, that the level to be used for reporting budget variances within monthly financial reporting for the 2025/26 financial year shall be \$20,000.

Under the Regulations we are only required to present the Statement of Financial Activity by Nature, however we have chosen to include it by Program as well.

The closing surplus as of 31 December 2025 was \$1,957,659.

Total rates outstanding at the end of December 2025 were \$449,541. Payments collected to the end of December 2025 were \$3,095,300 which equates to 87.3% of net rates. Those ratepayers with outstanding rates who have not paid in full, chosen

to pay by instalments, or entered a payment arrangement are being followed up in accordance with Council Policy F.14 - Rate Recovery.

The Shire had a total of \$5,809,038 invested in interest bearing accounts on 31 December 2025, which is currently earning interest of 3.55% on Treasury OCDF (\$1,709,303), 4.17% on CBA Reserve Term Deposit (\$3,902,089), 3.00% on CBA Municipal Account (\$136,136) and 0.75% on CBA Reserve Account (\$61,510).

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Local Government (Financial Management) Regulations 1996

34. Financial activity statement required each month (*Act* s.6.4)
- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month in the following detail —
 - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
 - (b) budget estimates to the end of the relevant month; and
 - (c) actual amounts of expenditure, revenue and income to the end of the relevant month; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the relevant month and a note containing a summary explaining the composition of the net current assets.
 - (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the relevant month; and
 - (b) recorded in the minutes of the meeting at which it is presented.
 - (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.
35. Financial position statement required each month
- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month and —
 - (a) the financial position of the local government as at the last day of the previous financial year; or

- (b) if the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.
- (2) A statement of financial position must be —
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the previous month; and
 - (b) recorded in the minutes of the meeting at which it is presented.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The presentation of these monthly financial reports provides Council with regular updates regarding the status of the financial position and assists to comply with the Act and associated regulations.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



SHIRE OF WAGIN

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
FOR THE PERIOD ENDED 31 DECEMBER 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Financial Activity by Nature	2
Statement of Financial Activity by Program	3
Statement of Financial Position	4
Note 1 Basis of Preparation	5
Note 2 Statement of Financial Activity Information	6
Note 3 Explanation of Material Variances	7

SHIRE OF WAGIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

BY NATURE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)		(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
General Rates		2,796,609	2,796,609	2,796,609	2,799,847	3,238	0.12%	
Rates (excluding general rate)		16,502	16,502	16,502	16,542	40	0.24%	
Grants, subsidies and contributions		2,043,431	2,043,431	1,115,875	1,124,011	8,136	0.73%	
Fees and charges		782,913	782,913	575,567	562,162	(13,405)	(2.33%)	
Interest Revenue		230,462	230,462	117,220	92,157	(25,063)	(21.38%)	▼
Other revenue		452,916	452,916	269,750	250,358	(19,392)	(7.19%)	
Profit on asset disposals		47,008	47,008	47,008	30,046	(16,962)	(36.08%)	
		6,369,841	6,369,841	4,938,531	4,875,123	(63,408)	(1.28%)	
Expenditure from operating activities								
Employee costs		(3,136,523)	(3,136,523)	(1,673,373)	(1,750,052)	(76,678)	(4.58%)	▼
Materials and contracts		(2,236,780)	(2,242,380)	(1,260,566)	(1,210,805)	49,761	3.95%	▲
Utility charges		(349,806)	(349,806)	(174,702)	(165,969)	8,733	5.00%	
Depreciation		(3,439,465)	(3,439,465)	(1,719,658)	(1,737,447)	(17,789)	(1.03%)	
Finance Costs		(17,682)	(17,682)	(7,186)	(8,315)	(1,129)	(15.71%)	
Insurance		(212,447)	(212,447)	(185,625)	(216,350)	(30,725)	(16.55%)	▼
Other expenditure		(212,236)	(212,236)	(102,482)	(81,115)	21,367	20.85%	▲
Loss on asset disposals		(9,560)	(9,560)	(9,560)	(6,466)	3,094	32.36%	
		(9,614,499)	(9,620,099)	(5,133,153)	(5,176,518)	(43,366)	0.84%	
Non-cash amounts excluded from operating activities	(b)	3,384,677	3,384,677	1,682,210	1,726,804	44,594	2.65%	▲
Amount attributable to operating activities		140,019	134,419	1,487,588	1,425,409	(62,179)	(4.18%)	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		1,263,394	1,263,394	697,102	689,646	(7,457)	(1.07%)	
Proceeds from disposal of assets		215,273	215,273	215,273	213,345	(1,928)	(0.90%)	
Proceeds from financial assets at amortised cost - self supporting loans		25,331	25,331	12,665	0	(12,665)	(100.00%)	
		1,503,998	1,503,998	925,040	902,991	(22,049)	(2.38%)	
Outflows from investing activities								
Payments for property, plant and equipment		(1,886,907)	(1,922,907)	(902,565)	(1,009,740)	(107,175)	(11.87%)	▼
Payments for construction of infrastructure		(2,043,921)	(2,043,921)	(1,289,778)	(674,583)	615,195	47.70%	▲
		(3,930,828)	(3,966,828)	(2,192,343)	(1,684,323)	508,020	(23.17%)	
Amount attributable to investing activities		(2,426,830)	(2,462,830)	(1,267,303)	(781,332)	485,970	(38.35%)	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new loans		1,600,000	1,600,000	0	0	0	0.00%	
Transfer from reserves		266,074	308,774	0	0	0	0.00%	
		1,866,074	1,908,774	0	0	0	0.00%	
Outflows from financing activities								
Repayment of borrowings		(76,165)	(76,165)	(38,076)	(37,613)	463	1.22%	
Transfer to reserves		(944,764)	(944,764)	(91,000)	(81,480)	9,520	10.46%	
		(1,020,929)	(1,020,929)	(129,076)	(119,093)	9,983	7.73%	
Amount attributable to financing activities		845,145	887,845	(129,076)	(119,093)	9,983	(7.73%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		1,441,666	1,441,666	1,441,666	1,432,676	(8,990)	(0.62%)	
Amount attributable to operating activities		140,019	134,419	1,487,588	1,425,409	(62,179)	(4.18%)	
Amount attributable to investing activities		(2,426,830)	(2,462,830)	(1,267,303)	(781,332)	485,970	(38.35%)	
Amount attributable to financing activities		845,145	887,845	(129,076)	(119,093)	9,983	(7.73%)	
Surplus or deficit after imposition of general rates	(a)	0	1,100	1,532,876	1,957,659	424,783	(27.71%)	

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF WAGIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

BY PROGRAM
BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		32,273	32,273	29,769	28,164	(1,605)	(5.39%)	▼
General Purpose Funding - Rates	6	2,796,609	2,796,609	2,796,609	2,799,847	3,238	0.12%	▲
General Purpose Funding - Other		1,289,842	1,289,842	729,932	779,822	49,890	6.83%	▲
Law, Order and Public Safety		127,350	127,350	69,142	61,418	(7,724)	(11.17%)	▼
Health		17,857	17,857	12,940	4,672	(8,268)	(63.90%)	▼
Education and Welfare		894,813	894,813	452,235	371,388	(80,847)	(17.88%)	▼
Community Amenities		426,647	426,647	392,508	392,694	186	0.05%	▲
Recreation and Culture		145,564	145,564	63,365	73,119	9,754	15.39%	▲
Transport		281,373	281,373	241,752	208,849	(32,903)	(13.61%)	▼
Economic Services		188,654	188,654	65,871	56,402	(9,469)	(14.37%)	▼
Other Property and Services		168,859	168,859	84,408	98,750	14,342	16.99%	▲
		6,369,841	6,369,841	4,938,531	4,875,123			
Expenditure from operating activities								
Governance		(502,041)	(502,041)	(376,084)	(423,035)	(46,952)	(12.48%)	▼
General Purpose Funding		(398,026)	(398,026)	(212,051)	(257,271)	(45,220)	(21.33%)	▼
Law, Order and Public Safety		(475,139)	(475,139)	(255,755)	(268,129)	(12,374)	(4.84%)	▼
Health		(233,259)	(233,259)	(116,805)	(119,588)	(2,784)	(2.38%)	▼
Education and Welfare		(1,115,674)	(1,115,674)	(573,813)	(467,264)	106,549	18.57%	▲
Community Amenities		(729,310)	(729,310)	(360,927)	(352,681)	8,246	2.28%	▲
Recreation and Culture		(2,167,082)	(2,172,682)	(1,139,850)	(1,121,232)	18,618	1.63%	▲
Transport		(2,889,472)	(2,889,472)	(1,489,280)	(1,632,674)	(143,394)	(9.63%)	▼
Economic Services		(507,955)	(507,955)	(247,092)	(204,069)	43,023	17.41%	▲
Other Property and Services		(596,541)	(596,541)	(361,496)	(330,574)	30,922	8.55%	▲
		(9,614,499)	(9,620,099)	(5,133,153)	(5,176,518)			
Non-cash amounts excluded from operating activities	(b)	3,384,677	3,384,677	1,682,210	1,726,804	44,594	2.65%	▲
Amount attributable to operating activities		140,019	134,419	1,487,588	1,425,409	(62,179)	(4.18%)	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		1,263,394	1,263,394	697,102	689,646	(7,457)	(1.07%)	▼
Proceeds from disposal of assets		215,273	215,273	215,273	213,345	(1,928)	(0.90%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		25,331	25,331	12,665	0	(12,665)	(100.00%)	▼
		1,503,998	1,503,998	925,040	902,991	(22,049)	(101.97%)	
Outflows from investing activities								
Payments for financial assets at amortised cost - self supporting		0	0	0	0	0		
Payments for property, plant and equipment	5	(1,886,907)	(1,922,907)	(902,565)	(1,009,740)	(107,175)	(11.87%)	▼
Payments for construction of infrastructure		(2,043,921)	(2,043,921)	(1,289,778)	(674,583)	615,195	47.70%	▲
		(3,930,828)	(3,966,828)	(2,192,343)	(1,684,323)	508,020	35.82%	
Non-cash amounts excluded from investing activities	2(b)	0	0	0	0	0	0.00%	
Amount attributable to investing activities		(2,426,830)	(2,462,830)	(1,267,303)	(781,332)	485,970	(48.54%)	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new loans		1,600,000	1,600,000	0	0	0		
Transfer from Reserves		266,074	308,774	0	0	0		
		1,866,074	1,908,774	0	0	0		
Outflows from financing activities								
Repayment of borrowings		(76,165)	(76,165)	(38,076)	(37,613)	463	1.22%	▲
Transfer to Reserves		(944,764)	(944,764)	(91,000)	(81,480)	9,520	10.46%	▲
		(1,020,929)	(1,020,929)	(129,076)	(119,093)	9,983		
Amount attributable to financing activities		845,145	887,845	(129,076)	(119,093)	9,983		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		1,441,666	1,441,666	1,441,666	1,432,676			
Amount attributable to operating activities		140,019	134,419	1,487,588	1,425,409			
Amount attributable to investing activities		(2,426,830)	(2,462,830)	(1,267,303)	(781,332)			
Amount attributable to financing activities		845,145	887,845	(129,076)	(119,093)			
Surplus or deficit after imposition of general rates	1	0	1,100	1,532,876	1,957,659			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 3 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2023/24 year is \$20,000

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

**SHIRE OF WAGIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

	Supplementary Information	30 June 2025	31 December 2025
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	5,429,569	5,809,588
Trade and other receivables	7	207,698	543,413
Other financial assets	8	25,331	25,331
Inventories	8	50,283	50,283
Contract assets	8	0	0
Other assets	8	32,906	0
TOTAL CURRENT ASSETS		5,745,787	6,428,616
NON-CURRENT ASSETS			
Trade and other receivables		93,377	93,377
Other financial assets		144,281	144,281
Property, plant and equipment Infrastructure		19,075,975	19,150,923
		130,129,476	129,811,639
TOTAL NON-CURRENT ASSETS		149,443,109	149,200,221
TOTAL ASSETS		155,188,896	155,628,836
CURRENT LIABILITIES			
Trade and other payables	9	241,129	130,670
Other liabilities	12	128,458	328,221
Borrowings	11	76,165	38,552
Employee related provisions	12	611,982	611,982
TOTAL CURRENT LIABILITIES		1,057,735	1,109,425
NON-CURRENT LIABILITIES			
Borrowings	11	246,085	246,085
Employee related provisions		68,707	68,707
TOTAL NON-CURRENT LIABILITIES		314,792	314,792
TOTAL LIABILITIES		1,372,527	1,424,217
NET ASSETS		153,816,369	154,204,619
EQUITY			
Retained surplus		30,359,856	30,666,626
Reserve accounts	4	3,882,119	3,963,599
Revaluation surplus		119,574,394	119,574,394
TOTAL EQUITY		153,816,369	154,204,619

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

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

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

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 January 2024

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

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

	Adopted Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 December 2025
Current assets			
Cash and cash equivalents	5,429,569	5,429,569	5,809,588
Financial assets at amortised cost	25,331	0	0
Rates receivables	78,960	78,014	373,413
Receivables	136,223	129,684	170,001
Other current assets	83,189	108,520	75,614
	<u>5,753,272</u>	<u>5,745,787</u>	<u>6,428,616</u>
Less: Current liabilities			
Payables	(240,980)	(241,129)	(130,670)
Borrowings	(76,165)	(76,165)	(38,552)
Contract liabilities	(127,164)	(128,458)	(328,221)
Provisions	(611,981)	(611,982)	(611,982)
	<u>(1,056,290)</u>	<u>(1,057,735)</u>	<u>(1,109,425)</u>
Net Current Assets	4,696,982	4,688,052	5,319,191
Less: Total adjustments to net current assets	(c) (3,255,316)	(3,255,376)	(3,361,532)
Closing funding surplus / (deficit)	<u>1,441,666</u>	<u>1,432,676</u>	<u>1,957,659</u>

(b) Non-cash amounts excluded from operating activities

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

Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(47,008)	(47,008)	(30,046)
Less: Movement in liabilities associated with restricted cash	(10)	0	12,937
Movement in employee benefit provisions	(17,330)	0	0
Add: Loss on asset disposals	9,560	9,560	6,466
Add: Depreciation on assets	3,439,465	1,719,658	1,737,447
Total non-cash items excluded from operating activities	<u>3,384,677</u>	<u>1,682,210</u>	<u>1,726,804</u>

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded

from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation*

32 to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 December 2025
Adjustments to net current assets			
Less: Reserves - restricted cash	(3,882,059)	(3,882,119)	(3,963,599)
Less: - Financial assets at amortised cost - self supporting loans	(25,331)	(25,331)	(25,331)
Add: Borrowings	76,165	76,165	38,552
Add: Provisions employee related provisions	575,909	575,909	588,846
Total adjustments to net current assets	<u>(3,255,316)</u>	<u>(3,255,376)</u>	<u>(3,361,532)</u>

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months being the Council's operational cycle.

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2025-26 year is \$20,000

Nature or type	Var. \$	Explanation of variances	
		Timing	Permanent
Revenue from operating activities			
Interest Revenue	(25,063)	▼	Interest rates lower than anticipated
Expenditure from operating activities			
Employee costs	(76,678)	▼	Over budget on various items including Admin Salaries (\$36K), Town Hall Mtce (\$14K), Rural Tree Pruning (\$22K)
Materials and contracts	49,761	▲	Under budget on various items including Rural Tree Pruning (\$26K), Weather Station Upgrades (\$7K), Ballagin Street - Vehicle Speeds Investigation (\$5K), Ranger Services (\$7K), Pool Contract Staff (\$40K)
Insurance	(30,725)	▼	Timing of budget allocations
Other expenditure	21,367	▲	Under budget on various items including Councillor Payments (\$19K), Landcare (\$21K)
Non-cash amounts excluded from operating activities	44,594	▲	Lower than anticipated profit on asset disposals, Restricted Cash Liabilities (Interest on Leave Reserve) and Depreciation
Investing activities			
Payments for property, plant and equipment	(107,175)	▼	Timing of projects as detailed in 'Capital Acq Details' sheet
Payments for construction of infrastructure	615,195	▲	Timing of projects as detailed in 'Capital Acq Details' sheet

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
TABLE OF CONTENTS

1	Key Information	9
2	Key Information - Graphical	10
3	Cash and Financial Assets	11
4	Reserve Accounts	12
5	Capital Acquisition	13
6	Disposal of Assets	16
7	Receivables	17
8	Other Current Assets	18
9	Payables	19
10	Rate Revenue	20
11	Borrowings	21
12	Other Current Liabilities	22
13	Grants and Contributions	23
14	Capital Grants and Contributions	24
15	Bonds and Deposits	25
16	Budget Amendments	26
17	Chart of Accounts	27

**SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

1 KEY INFORMATION

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1,441,666	\$1,441,666	\$1,432,676	(\$8,990)
Closing	\$0	\$1,532,876	\$1,957,659	\$424,783

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$5,809,588	% of total
Unrestricted Cash	\$1,845,989	31.8%
Restricted Cash	\$3,963,599	68.2%

Refer to Note 3 - Cash and Financial Assets

Payables	
	\$130,670
Trade Payables	\$83,218
0 to 30 Days	99.9%
Over 30 Days	0.1%
Over 90 Days	0%

Refer to Note 9 - Payables

Receivables		
	\$170,001	% Collected
Rates Receivable	\$449,541	87.3%
Trade Receivable	\$170,001	% Outstanding
Over 30 Days		78.9%
Over 90 Days		32.7%

Refer to Note 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$140,019	\$1,487,588	\$1,425,409	(\$62,179)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2,816,389	% Variance
YTD Budget	\$2,813,111	0.1%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$1,124,011	% Variance
YTD Budget	\$1,110,685	1.2%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$562,162	% Variance
YTD Budget	\$575,567	(2.3%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2,426,830)	(\$1,267,303)	(\$781,332)	\$485,970

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$213,345	%
Adopted Budget	\$215,273	99.1%

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1,684,323	% Spent
Adopted Budget	\$3,930,828	42.8%

Refer to Note 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$689,646	% Received
Adopted Budget	\$1,263,394	54.6%

Refer to Note 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$845,145	(\$129,076)	(\$119,093)	\$9,983

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$37,613
Interest expense	\$8,315
Principal due	\$309,145

Refer to Note 11 - Borrowings

Reserves	
Reserves balance	\$3,963,599
Interest earned	\$81,480

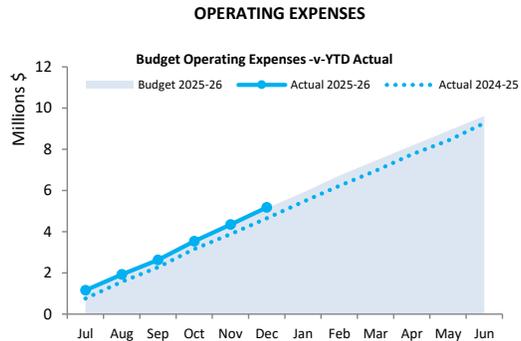
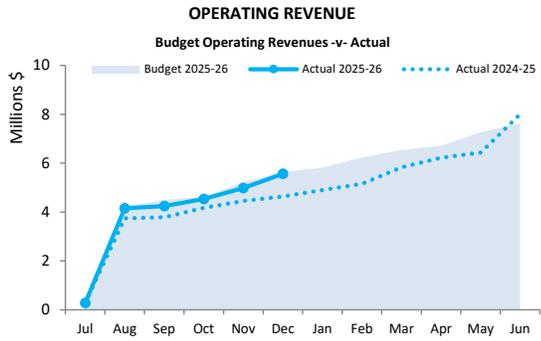
Refer to Note 4 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

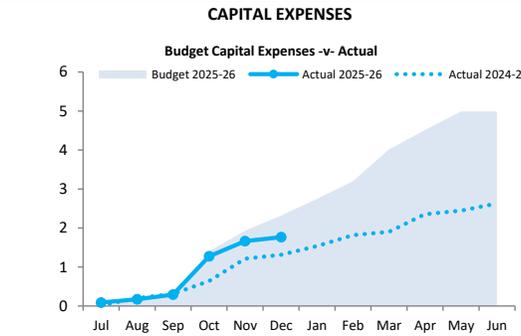
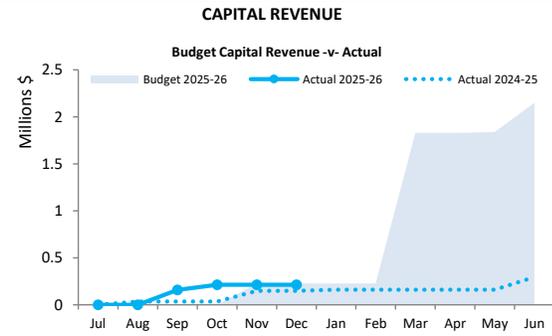
SHIRE OF WAGIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 DECEMBER 2025

2 KEY INFORMATION - GRAPHICAL

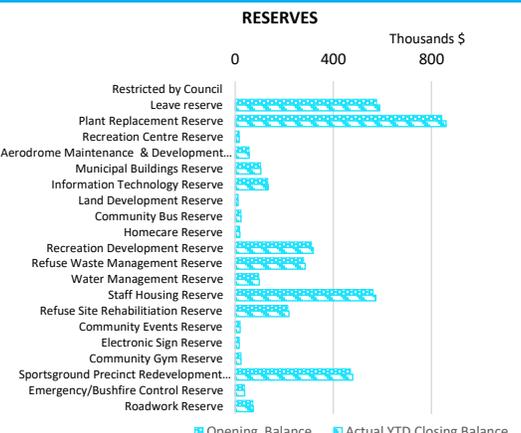
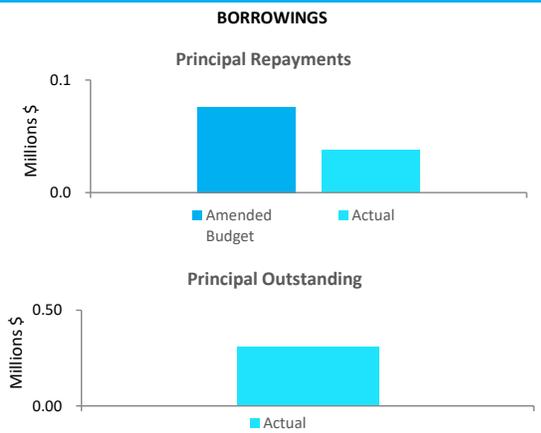
OPERATING ACTIVITIES



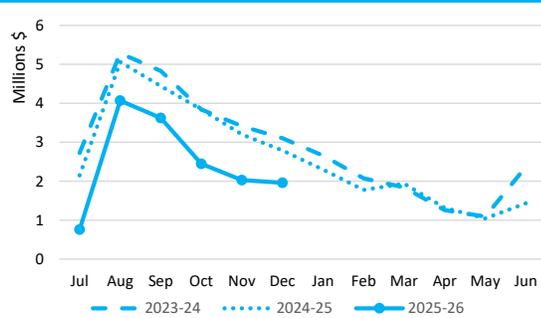
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



SHIRE OF WAGIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 DECEMBER 2025

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Petty Cash	Cash and cash equivalents	550	0	550		N/A	NIL	On hand
Municipal Cash at Bank	Cash and cash equivalents	136,136	0	136,136		CBA	3.00%	On hand
At Call Deposits								
Treasury Overnight Cash Deposit Facility	Cash and cash equivalents	1,709,303	0	1,709,303		WATC	3.55%	N/A
Reserve Cash at Bank	Cash and cash equivalents	0	61,510	61,510		CBA	0.75%	N/A
Term Deposits								
Reserve Investment Account 1	Cash and cash equivalents	0	3,902,089	3,902,089		CBA	4.17%	17/02/26
Total		1,845,989	3,963,599	5,809,588	0			
Comprising								
Cash and cash equivalents		1,845,989	3,963,599	5,809,588	0			
		1,845,989	3,963,599	5,809,588	0			

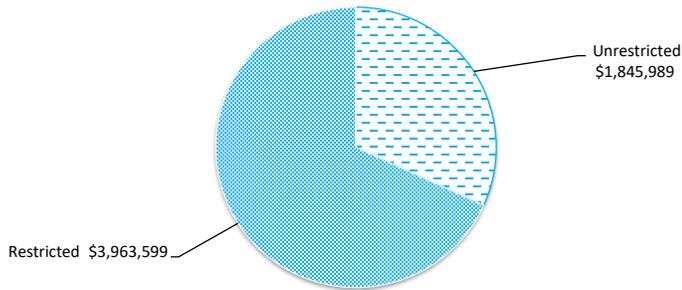
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

4 RESERVE ACCOUNTS

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
Restricted by Council									
Leave reserve	575,909	17,277	12,937	0	0	0	0	593,186	588,846
Plant Replacement Reserve	842,577	25,277	17,237	0	0	(195,128)	0	672,726	859,815
Recreation Centre Reserve	16,180	485	363	0	0	(6,700)	0	9,965	16,544
Aerodrome Maintenance & Developme	56,114	1,683	1,115	0	0	0	0	57,797	57,229
Municipal Buildings Reserve	102,868	3,086	1,992	0	0	0	0	105,954	104,860
Information Technology Reserve	132,896	3,987	1,446	0	0	0	0	136,883	134,343
Land Development Reserve	11,818	355	265		0	0	0	12,173	12,083
Community Bus Reserve	23,504	705	537	800	0	0	0	25,009	24,041
Homecare Reserve	18,545	556	948	0	0	0	0	19,101	19,493
Recreation Development Reserve	311,071	9,332	6,722	0	0	(30,946)	0	289,457	317,793
Refuse Waste Management Reserve	279,158	8,375	6,271	9,502	0	0	0	297,035	285,429
Water Management Reserve	96,114	2,883	1,920	18,000	0	0	0	116,997	98,034
Staff Housing Reserve	562,104	16,863	11,631	800,000	0	0	0	1,378,967	573,735
Refuse Site Rehabilitation Reserve	214,364	6,431	4,550	0	0	0	0	220,795	218,914
Community Events Reserve	19,891	597	314	0	0	0	0	20,488	20,205
Electronic Sign Reserve	16,324	490	367	0	0	0	0	16,814	16,691
Community Gym Reserve	23,361	701	581	0	0	0	0	24,062	23,942
Sportsground Precinct Redevelopment I	470,072	14,102	9,364	0	0	(76,000)	0	408,174	479,436
Emergency/Bushfire Control Reserve	37,205	1,116	836	0	0	0	0	38,321	38,041
Roadwork Reserve	72,042	2,161	2,083	0	0	0	0	74,203	74,125
	3,882,119	116,462	81,480	828,302	0	(308,774)	0	4,518,109	3,963,599

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
	\$	\$	\$	\$	\$
Buildings	1,013,257	1,049,257	55,256	8,256	(47,000)
Furniture and equipment	133,700	133,700	107,359	104,330	(3,029)
Plant and equipment	739,950	739,950	739,950	891,513	151,563
Infrastructure - roads	1,535,436	1,535,436	981,305	573,337	(407,968)
Infrastructure - other	342,608	342,608	208,954	82,221	(126,733)
Infrastructure - drainage	165,877	165,877	99,519	19,026	(80,493)
Payments for Capital Acquisitions	3,930,828	3,966,828	2,192,343	1,684,323	(508,020)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	1,263,394	1,263,394	697,102	689,646	(7,457)
Borrowings	1,600,000	1,600,000	0	0	0
Other (disposals & C/Fwd)	215,273	215,273	215,273	213,345	(1,928)
Cash backed reserves					
Recreation Development Reserve	0	30,946	0	0	0
Plant Replacement Reserve	195,128	195,128	0	0	0
Sportsground Precinct Redevelopment Reserve	0	76,000	0	0	0
Contribution - operations	657,033	579,387	1,279,968	781,332	(498,635)
Capital funding total	3,930,828	3,966,828	2,192,343	1,684,323	(508,020)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

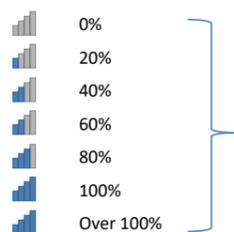
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

Level of completion indicator, please see table at the end of this note for further detail.

Account Number	Job Number	Sheet Category	Account/Job Description	Adopted	Amended		YTD Actual	Variance (Under)/Over
				Budget	Budget	YTD Budget		
				\$	\$	\$	\$	\$
Land								
Economic Services								
E167465		515	Creation of Lot 429 Tudhoe Street	0	0	0	(5,640)	(5,640)
Total - Economic Services				0	0	0	(5,640)	(5,640)
Total - Land				0	0	0	(5,640)	(5,640)
Buildings								
Governance								
E167744	B2505	521	Admin Building - Roof Safety System	(10,000)	(10,000)	(10,000)	0	10,000
Total - Governance				(10,000)	(10,000)	(10,000)	0	10,000
Health								
Education & Welfare								
Recreation And Culture								
E167784	B2203	521	NAB Building	(10,257)	(10,257)	(10,256)	0	10,256
E167780	B2501	521	Recreation Centre - New meter box	(20,000)	(56,000)	0	0	0
E167784	B2504	521	Court House - Create door to Courtyard	(8,000)	(8,000)	0	0	0
E167475	B2602	521	32 Ballagin Street - Roof repairs	(30,000)	(30,000)	0	(909)	(909)
E167777	B2607	521	Swimming Pool - Power Board Main plantroom	(20,000)	(20,000)	(20,000)	0	20,000
E167777	B2608	521	Swimming Pool - Replace kiosk carpet with non slip epoxy coating	(10,000)	(10,000)	(10,000)	0	10,000
Total - Recreation And Culture				(98,257)	(134,257)	(40,256)	(1,147)	39,109
Other Property & Services								
E167475	B2604	521	New Staff House 1 (3 x 2 modular)	(450,000)	(450,000)	0	0	0
E167475	B2605	521	New Staff House 2 (3 x 2 modular)	(450,000)	(450,000)	0	0	0
E167475	B2610	521	Admin Office - Carpet Replacement (Walkways)	(5,000)	(5,000)	(5,000)	(7,109)	(2,109)
Total - Other Property & Services				(905,000)	(905,000)	(5,000)	(7,109)	(2,109)
Total - Buildings				(1,013,257)	(1,049,257)	(55,256)	(8,256)	47,000
Plant & Equipment								
Governance								
E167746	PE2404	525	2025/26 - CEO - Isuzu MUX	(61,250)	(61,250)	(61,250)	(65,437)	(4,187)
Total - Governance				(61,250)	(61,250)	(61,250)	(65,437)	(4,187)
Law, Order & Public Safety								
E167111	P96	525	Water Tanker Trailer	0	0	0	0	0
E167776	PE2601	525	Refurbish SAM trailer to an emergency use trailer	(5,000)	(5,000)	(5,000)	0	5,000
E16776	PE2605	525	Isuzu D-Max - SES (Funded by DFES)	0	0	0	(149,052)	(149,052)
Total - Law, Order & Public Safety				(5,000)	(5,000)	(5,000)	(149,052)	(144,052)
Health								
E167751	PE2602	525	2025/26 - Doctor's Vehicle	(50,000)	(50,000)	(50,000)	(40,204)	9,796
Total - Health				(50,000)	(50,000)	(50,000)	(40,204)	9,796
Transport								
E167761	PE2603	525	2025/26 - Grader	(430,000)	(430,000)	(430,000)	(426,821)	3,179
E167761	PE2604	525	2025/26 - Multipac Multi Tyred Roller	(193,700)	(193,700)	(193,700)	(210,000)	(16,300)
Total - Transport				(623,700)	(623,700)	(623,700)	(636,821)	(13,121)
Total - Plant & Equipment				(739,950)	(739,950)	(739,950)	(891,513)	(151,563)
Furniture & Equipment								
Governance								
E167742	FE2401	523	New Server - Administration	(66,000)	(66,000)	(66,000)	(67,796)	(1,796)
Total - Governance				(66,000)	(66,000)	(66,000)	(67,796)	(1,796)
Law, Order & Public Safety								
E167110	FE2603	523	CCTV - Animal Pound	(10,000)	(10,000)	(10,000)	0	10,000
Total - Law, Order & Public Safety				(10,000)	(10,000)	(10,000)	0	10,000
Other Health								
Recreation & Culture								
E167284	FE2601	523	Floor Cleaner - Recreation Centre	(13,000)	(13,000)	(6,499)	(11,892)	(5,393)
E167756	FE2602	523	CCTV - 2 Pan Tilt Zoom Cameras for Sportsground	(15,000)	(15,000)	(7,500)	0	7,500
E167756	FE2605	523	Wireless Internet - Eric Farrow Pavilion	(10,000)	(10,000)	0	(8,148)	(8,148)
E167756	FE2606	523	Rec Centre - Two Burner Griddle / Gas Range Static Oven	(6,500)	(6,500)	(4,160)	(5,439)	(1,279)
E167284	FE2609	523	New Dishwasher - Recreation Centre	(5,500)	(5,500)	(5,500)	(4,939)	561
E167754	FE2610	523	Pool Cleaner - WAVE 100 CB	0	0	0	(6,117)	(6,117)
Total - Recreation & Culture				(50,000)	(50,000)	(23,659)	(36,535)	(12,876)
Transport								
E167763	FE2607	523	Depot - High Pressure Cleaner	(7,700)	(7,700)	(7,700)	0	7,700
Total - Transport				(7,700)	(7,700)	(7,700)	0	7,700
Total - Furniture & Equipment				(133,700)	(133,700)	(107,359)	(104,330)	3,029

5 CAPITAL ACQUISITIONS - DETAILED

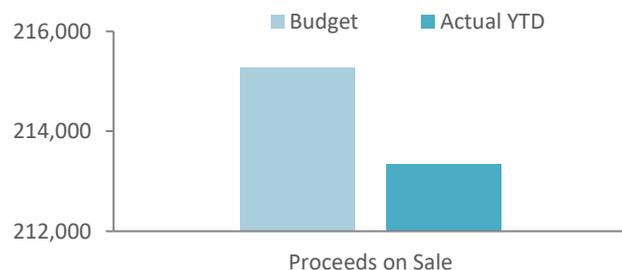
Account Number	Job Number	Sheet Category	Account/Job Description	Budget	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Infrastructure - Roads								
Transport								
E167103	CP357	541	2023/24 - Shire - Main Drain/Padbury Lane	(25,000)	(25,000)	(14,997)	(22,246)	(7,249)
E167103	CP374	541	2024/25 - RTR - Ballagin Road - Reconstruct seal widen	0	0	0	(726)	(726)
E167103	CP378	541	2024/25 - Shire - Thornton Street - Kerbing both sides	(7,422)	(7,422)	(7,422)	(7,422)	(0)
E167103	CP379	541	2024/25 - Shire - Lukin street - Kerbing both sides	(5,616)	(5,616)	(5,616)	(5,616)	(0)
E167103	CP380	541	2024/25 - Shire - Trenton Street - Kerbing north side	(11,018)	(11,018)	(11,018)	(11,018)	(0)
E167103	CP383	541	2024/25 - Shire - Hunt street - Reseal	(29,000)	(29,000)	(17,397)	0	17,397
E167105	BR3068	545	2024/25 - Dongolocking Road SLK 10.42 - Culvert replace sleepers	(65,877)	(65,877)	(39,525)	0	39,525
E167103	CP395	541	2025/26 - RRG - Beaufort Road - Reconstruct Seal Widen	(181,015)	(181,015)	(108,603)	(2,025)	106,578
E167103	CP396	541	2025/26 - RTR - Bullock Hills Road - Reconstruct Seal Widen	(180,000)	(180,000)	(108,797)	(130,460)	(21,663)
E167103	CP397	541	2025/26 - RTR - Behn Ord Road - Reconstruct Seal Widen	(139,000)	(139,000)	(83,394)	(113,473)	(30,079)
E167103	CP398	541	2025/26 - RTR - Bockaring road - Reconstruct Seal Widen	(180,422)	(180,422)	(108,249)	(161,297)	(53,048)
E167103	CP399	541	2025/26 - Shire - Gundaring Road - Gravel widen west side of roac	(25,337)	(25,337)	(24,633)	(18,047)	6,586
E167103	CP400	541	2025/26 - Shire - Behn-Ord Road - Gravel Sheet	(55,000)	(55,000)	(51,446)	(40,686)	10,760
E167103	CP401	541	2025/26 - Shire - Toolibin South Road - Gravel Sheet	(65,000)	(65,000)	(60,800)	(48,967)	11,833
E167103	CP404	541	2025/26 - Thornton Street Kerbing - south side	(23,907)	(23,907)	(14,340)	0	14,340
E167103	CP405	541	2025/26 - Ventnor street Kerbing - Ware to Warwick	(23,907)	(23,907)	(14,340)	0	14,340
E167103	CP406	541	2025/26 - Khedive Street Kerbing - Both Sides	(20,000)	(20,000)	(11,994)	0	11,994
E167103	CP407	541	2025/26 - RRG - Jaloran Road - Reseal	(150,216)	(150,216)	(90,126)	0	90,126
E167103	CP408	541	2025/26 - Shire - Vernal Street - Reseal 2 coat	(42,200)	(42,200)	(25,314)	0	25,314
E167105	CP411	545	2025/26 - Shire - Culvert repairs as needed	(100,000)	(100,000)	(59,994)	(11,247)	48,747
E167103	CP410	541	2025/26 - RRG - Ballagin Road - Reconstruct Seal Widen	(371,376)	(371,376)	(222,819)	(9,710)	213,109
Total - Transport				(1,701,313)	(1,701,313)	(1,080,824)	(592,362)	488,462
Total - Infrastructure - Roads				(1,701,313)	(1,701,313)	(1,080,824)	(592,362)	488,462
Account Number	Job Number	Balance Sheet Category	Account/Job Description	Budget	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Infrastructure - Other								
Law,Order & Public Safety								
E167112	IO028	543	250,000L Emergency Water Tank - Wagin Airfield	(10,308)	(10,308)	(6,183)	(3,083)	3,100
E167112	IO029	543	Pump & Emergency Water Connection - Dams via wier	0	0	0	0	0
E167112	IO2604	543	Wedgescarrup BFB Water Tank	(15,300)	(15,300)	(9,180)	(13,427)	(4,247)
Total - Law,Order & Public Safety				(25,608)	(25,608)	(15,363)	(16,510)	(1,147)
Community Amenities								
E167191	IO2504	543	Wagin Cemetery - New niche wall	(10,000)	(10,000)	(6,000)	(7,500)	(1,500)
Total - Community Amenities				(10,000)	(10,000)	(6,000)	(7,500)	(1,500)
Recreation & Culture								
E167112	IO2501	543	Sportsground Water Tank	(48,500)	(48,500)	(29,100)	(23,777)	5,323
E167757	IO2502	543	Swimming Pool - Paving repairs under roller track	(8,500)	(8,500)	(8,500)	(8,400)	100
E167758	IO2507	543	Wetlands - Disabled Parking and Access Ramp	(30,000)	(30,000)	(18,000)	0	18,000
E167757	IO2601	543	Swimming Pool - Replacement Shadesail	(12,000)	(12,000)	(7,200)	(9,900)	(2,700)
E167758	IO2602	543	Drought Resilience Project - Grant Expenditure	(60,000)	(60,000)	(36,000)	0	36,000
E167758	IO2605	543	Sportsground Basketball Court Resurfacing	(40,000)	(40,000)	(24,000)	0	24,000
Total - Recreation & Culture				(199,000)	(199,000)	(122,800)	(42,077)	80,723
Total - Infrastructure - Other				(234,608)	(234,608)	(144,163)	(81,896)	62,267
Infrastructure - Footpaths								
Transport								
E167124	CP402	543	2025/26 - Thornton Street Footpath - Tarbet to Theta	(60,000)	(60,000)	(35,997)	(325)	35,672
E167124	CP403	543	2025/26 - Ventnor Street Footpath - Ware to Warwick	(48,000)	(48,000)	(28,794)	0	28,794
Total - Infrastructure - Footpaths				(108,000)	(108,000)	(64,791)	(325)	64,466
Total - Infrastructure - Footpaths				(108,000)	(108,000)	(64,791)	(325)	64,466
Grand Total				(3,930,828)	(3,966,828)	(2,192,343)	(1,684,323)	508,020

**SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

OPERATING ACTIVITIES

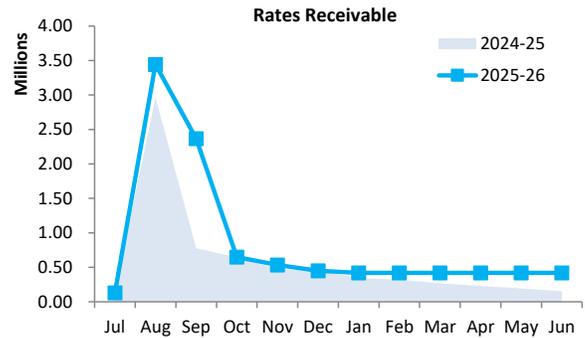
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget (As amended)				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
P01Y20	2019 Isuzu MU-X MY19 4x4 LST SUV Wagon Automatic (CEO)	0	27,273	27,273	0	0	28,164	28,164	0
	Health								
P05Y21	Toyota Kluger AWD Hybrid Wagon - Doctors	27,750	37,000	9,250	0	28,552	27,932	0	(621)
	Transport								
P12Y19	2018 Komatsu GD655-5 Grader	119,515	130,000	10,485	0	128,367	130,250	1,883	0
P49	2016 Multipac Multi Tyred Roller	30,560	21,000	0	(9,560)	32,846	27,000	0	(5,846)
		177,825	215,273	47,008	(9,560)	189,765	213,345	30,046	(6,466)



7 RECEIVABLES

Rates receivable	30 Jun 2025	31 Dec 2025
	\$	\$
Opening arrears previous years	144,372	154,142
Levied this year	3,237,046	3,390,699
Less - collections to date	(3,227,276)	(3,095,300)
Gross rates collectable	154,142	449,541
Net rates collectable	154,142	449,541
% Collected	95.4%	87.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(3,450)	32,486	43,552	19,957	44,949	137,495
Percentage	(2.5%)	23.6%	31.7%	14.5%	32.7%	
Balance per trial balance						
Sundry receivable						137,495
Other Receivables						(7,173)
LSL Receivables (Current)						39,679
Total receivables general outstanding						170,001

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

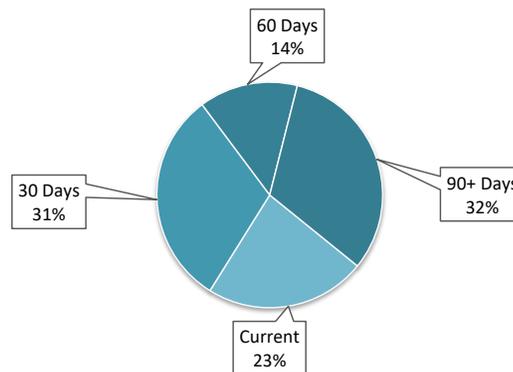
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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

Accounts Receivable (non-rates)



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 December 2025
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	25,331	0	0	25,331
Inventory				
Fuel and materials (including gravel)	50,283	0	0	50,283
Accrued income	32,906	0	(32,906)	0
Contract assets				
Contract assets	0	0	0	0
Total other current assets	108,520	0	(32,906)	75,614
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

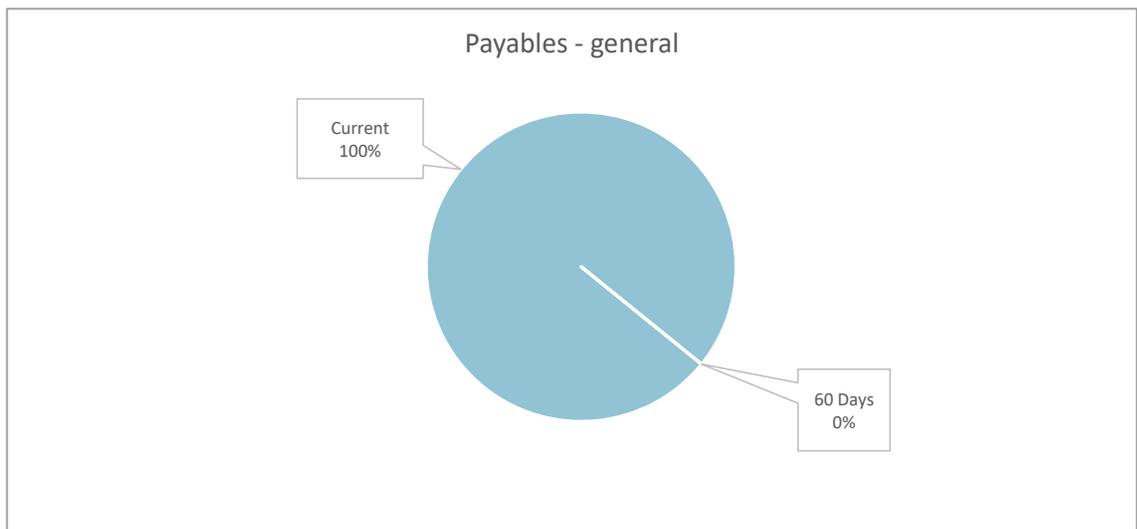
**SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025
9 PAYABLES**

OPERATING ACTIVITIES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	83,095	123	0	0	83,218
Percentage	0%	99.9%	0.1%	0%	0%	
Balance per trial balance						
Sundry creditors						83,218
ATO liabilities						0
Accrued interest on borrowings						1,881
Payroll creditors						23,042
Bonds and deposits held						22,529
Total payables general outstanding						130,670
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



10 RATE REVENUE

General rate revenue

RATE TYPE	Budget						YTD Actual				
	Rate in \$	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
Gross rental value											
Non-commercial	9.5405	677	8,765,908	833,156	0	0	833,156	833,156	0	0	833,156
Commercial	12.6133	67	2,107,993	265,887	0	0	265,887	265,887	0	0	265,887
Unimproved value									0		
UV	0.3293	276	500,954,000	1,649,642	0	0	1,649,642	1,649,642	0	0	1,649,642
Sub-Total		1,020	511,827,901	2,748,685	0	0	2,748,685	2,748,685	0	0	2,748,685
Minimum payment	Minimum \$										
Gross rental value											
Non-commercial	775	135	232,356	104,625	0	0	104,625	104,625	0	0	104,625
Commercial	775	22	45,192	17,050	0	0	17,050	17,050	0	0	17,050
Unimproved value											
UV	775	104	14,643,565	80,600	0	0	80,600	80,600	0	0	80,600
Sub-total		261	14,921,113	202,275	0	0	202,275	202,275	0	0	202,275
		1,281	526,749,014	2,950,960	0	0	2,950,960	2,950,960	0	0	2,950,960
Discount							(154,350)				(150,819)
Concession							(1,302)				0
Amount from general rates							2,795,308				2,800,141
Rates Written Off							(1,000)				(294)
Ex-gratia rates CBH							16,502	16,502	0	0	16,542
Total general rates							2,810,810				2,816,389
Total		1,281					2,810,810				2,816,389

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2025	New Loans			Principal Repayments			Principal Outstanding		Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Actual	Adopted Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture													
Swimming Pool Redevelopment	139	140,704	0	0	0	(8,477)	(17,172)	(17,172)	132,227	123,532	(3,541)	(7,833)	(7,833)
Other property and services													
Staff Housing	137	76,683	0	0	0	(9,254)	(18,791)	(18,791)	67,429	57,892	(2,193)	(4,670)	(4,670)
Doctor Housing	138	14,871	0	0	0	(7,321)	(14,871)	(14,871)	7,550	0	(466)	(824)	(824)
Staff Housing	143		0	1,600,000	1,600,000	0	0	0	0	1,600,000	0	0	0
		232,258	0	1,600,000	1,600,000	(25,052)	(50,834)	(50,834)	207,206	1,781,424	(6,200)	(13,327)	(13,327)
Self supporting loans													
Recreation and culture													
Wagin Ag Society	141	33,978	0	0	0	(11,156)	(22,481)	(22,481)	44,635	33,310	(516)	(1,049)	(1,049)
Wagin Bowls Club	142	56,014	0	0	0	(1,405)	(2,850)	(2,850)	57,304	55,859	(1,599)	(3,306)	(3,306)
		89,992	0	0	0	(12,561)	(25,331)	(25,331)	101,939	89,169	(2,115)	(4,355)	(4,355)
Total		322,250	0	1,600,000	1,600,000	(37,613)	(76,165)	(76,165)	309,145	1,870,593	(8,315)	(17,682)	(17,682)
Current borrowings		76,165							38,552				
Non-current borrowings		246,085							246,085				
		322,250							284,637				

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2025-26

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Budget	Balance Unspent
	Actual	Budget							
Staff Housing	\$ 0	\$ 1,600,000	WATC	Debenture	8	\$ 373,538	5.20	\$ 0	\$ 0
	0	1,600,000				373,538		0	0

The Shire has no unspent debenture funds as at 30th June 2025, nor is it expected to have unspent funds as at 30th June 2026

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2025
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		21,950	0	99,074	(94,747)	26,276
- Capital grant/contribution liabilities		106,508	0	681,005	(485,569)	301,945
Total other liabilities		128,458	0	780,079	(580,316)	328,221
Employee Related Provisions						
Annual leave		260,707	0	0	0	260,707
Long service leave		279,911	0	0	0	279,911
Total Employee Related Provisions		540,617	0	0	0	540,617
Other Provisions						
Provision for LSL On-costs (Current)		34,674	0	0	0	34,674
Provision for Annual Leave On-costs (Current)		36,691	0	0	0	36,691
Total Other Provisions		71,365	0	0	0	71,365
Total other current assets		740,440	0	780,079	(580,316)	940,203
Amounts shown above include GST (where applicable)						

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

SHIRE OF WAGIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 DECEMBER 2025
 13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

OPERATING ACTIVITIES

Provider	Unspent operating grant, subsidies and contributions liability				Operating grants, subsidies and contributions revenue			
	Liability	Increase	Liability	Current	Adopted	Amended	Amended	YTD
	1 July 2025	in Liability	Reduction (As revenue)	Liability 31 Dec 2025	Budget Revenue	YTD Budget	Annual Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	581,577	290,788	581,577	343,999
Grants Commission - Roads (WALGGC)	0	0	0	0	302,633	151,316	302,633	168,407
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0	44,018	(44,018)	0	80,000	40,000	80,000	44,018
DFES Grant - ESL Admin Contribution	0	0	0	0	4,000	4,000	4,000	4,000
DFES Grant -Operating SES	1,295	15,075	(8,667)	7,703	30,150	15,074	30,150	8,667
Education and welfare								
Homecare - CHSP Operating Grant	0	0	0	0	345,927	172,962	345,927	129,026
Homecare - HCP Operating Grant	0	0	0	0	367,518	183,756	367,518	178,245
Homecare - Donations	0	0	0	0	0	0	0	864
Homecare - NDIS Contributions	0	0	0	0	52,919	26,454	52,919	6,907
Support at Home Grant	0	0	0	0	0	0	0	10,381
Recreation and culture								
Australia Day Grant	0	12,000	(1,289)	10,711	10,000	4,998	10,000	1,289
SLWA - Library Technology Grant	0	0	0	0	10,900	5,448	10,900	0
Lotterywest - Christmas Street Carnival	0	13,506	(13,506)	0	13,000	6,498	13,000	13,506
Heritage Review Grant	5,130	0	0	5,130	5,130	2,562	5,130	0
DOC - Community Garden Grant	532	0	(532)	0	532	264	532	532
LBW Trust Library Grant	168	0	0	168	0	0	0	0
Community Water Supplies Partnership Grant	0	12,049	(12,049)	0	11,662	0	11,662	12,049
SLWA - Encouraging Promising Practice Grant	1,390	0	(1,251)	139	1,390	690	1,390	1,251
Lighting Upgrades - Wagin Bowls Club	13,436	0	(13,436)	0	0	0	0	13,436
International Volunteer Day	0	0	0	0	0	0	0	1,000
Transport								
Direct Grant (MRWA)	0	0	0	0	200,875	200,875	200,875	186,436
Ballagin Street - Vehicle Speeds Investigation	0	0	0	0	5,000	5,000	5,000	0
	21,951	99,074	(94,747)	26,277	2,023,213	1,110,685	2,023,213	1,124,011
Operating contributions								
Law, order, public safety								
Contributions to Fire Control Weather Stations	0	0	0	0	210	0	210	0
Recreation and culture								
Rec Centre Equipment Contributions	0	0	0	0	1,800	0	1,800	0
Contribution to Street Lighting	0	0	0	0	7,828	0	7,828	0
	0	0	0	0	9,838	0	9,838	0
TOTALS	21,951	99,074	(94,747)	26,277	2,033,051	1,110,685	2,033,051	1,124,011

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue			
	Liability 1 July 2025	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2025	Current Liability 31 Dec 2025	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies									
Law, order, public safety									
Community Water Supply Project	0	6,483	(6,483)	0	0	7,856	7,856	7,856	6,483
Sportsground Water Tank	0	22,000	(22,000)	0	0	32,334	32,334	32,334	22,000
DFES - Capital Grants - Isuzu D-Max SES	0	0	0	0	0	0	0	0	149,052
Recreation and culture									
LRCIP4 - Cricket / Hockey Pavilion	0	0	0	0	0	0	0	0	34,896
Drought Resilience Project - Grant Expenditure	0	0	0	0	0	94,896	0	94,896	0
Transport									
RRG - 2023/24 Ballagin Road	9,562	0	(9,561)	1	1	9,562	7,648	9,562	9,561
Bridge Funding from 2018-2019	74,251	0	0	74,251	74,251	74,251	44,550	74,251	0
2024/25 - RTR - Beaufort Road - Reconstruct seal widen	348	0	(348)	(0)	(0)	348	114	348	348
2024/25 - RTR - Bullock Hills Road - Reconstruct seal widen	347	0	(347)	(0)	(0)	347	114	347	347
2024/25 - RTR - Ballagin Road - Reconstruct seal widen	0	1,419	(1,419)	0	0	1,419	468	1,419	1,419
2024/25 - RRG - Piesseville-Tarwonga - Reconstruct seal failed section	0	20,691	(20,691)	0	0	20,691	20,691	20,691	20,691
2024/25 - RRG - Dongolocking Road - Reconstruct seal widen	0	33,733	(33,733)	0	0	33,733	33,733	33,733	33,733
2024/25 - LRCIP4 - Bullock Hills Road - Reconstruct seal widen	0	0	0	0	0	13,742	6,871	13,742	13,742
2024/25 - LRCIP4 - Beaufort Road SLK 7.25 - Extend culvert	0	0	0	0	0	1,411	705	1,411	1,411
2024/25 - LRCIP4 - Beaufort Road SLK 7.87 - Culvert repairs	0	0	0	0	0	1,411	705	1,411	1,411
2024/25 - LRCIP4 - Beaufort Road SLK 6.29 - Culvert repair	0	0	0	0	0	3,565	1,782	3,565	3,565
2025/26 - RTR - Bullock Hills Road - Reconstruct Seal Widen	0	135,000	(130,460)	4,540	4,540	180,000	59,400	180,000	130,460
2025/26 - RTR - Behn Ord Road - Reconstruct Seal Widen	0	139,000	(113,473)	25,527	25,527	139,000	45,870	139,000	113,473
2025/26 - RTR - Bockaring road - Reconstruct Seal Widen	0	135,316	(135,316)	0	0	180,422	59,539	180,422	135,316
2025/26 - RRG - Jaloran Road - Reseal	0	40,058	0	40,058	40,058	100,144	80,114	100,144	0
2025/26 - RRG - Ballagin Road - Reconstruct Seal Widen	0	99,034	(9,710)	89,323	89,323	247,585	198,068	247,585	9,710
2025/26 - RRG - Beaufort Road - Reconstruct Seal Widen	0	48,271	(2,025)	46,246	46,246	120,677	96,540	120,677	2,025
Economic services									
Sale of Land - Raymond Edward	22,000	0	0	22,000	22,000	0	0	0	0
	106,508	681,005	(485,569)	301,944	301,944	1,263,394	697,102	1,263,394	689,646

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

15 BONDS AND DEPOSITS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but are now included in Municipal funds - Bonds and Deposits and as a current liability in the books of Council.

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 31 Dec 2025
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Deposits - Town Hall	600	600	(600)	600
Deposits - Community Bus	600	450	(450)	600
Deposits - Rec Centre & EFP	2,000	3,300	(3,000)	2,300
Deposits - Animal Trap	75	0	0	75
BCITF	160	2,099	(2,019)	240
Building Services Levy	603	1,815	(1,815)	603
Nomination Deposits	0	500	(500)	0
Other Deposits	6,269	250	(250)	6,269
Deposit - Refuse Site Key	20	0	0	20
Deposit - Community Gym Key	10,440	1,900	(670)	11,670
Sub-Total	20,767	10,914	(9,304)	22,377
Trust Funds				
Nil				
Sub-Total	0	0	0	0
	20,767	10,914	(9,304)	22,377

SHIRE OF WAGIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 DECEMBER 2025

16 BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
			Opening Surplus(Deficit)				0
					0	0	0
J012 / E113030	Recreation Centre					(5,600)	(5,600)
I1019001	Transfer from Reserves				6,700		1,100
B2501 / E167780	Recreation Centre - New Meter Box					(36,000)	(34,900)
I1019001	Transfer from Reserves				36,000		1,100
				0	42,700	(41,600)	1,100

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
General Purpose Funding						
Rate Revenue						
I031005	GRV	Inc	1,099,043	1,099,043	1,099,043	1,099,043
I031010	GRV Minimums	Inc	121,675	121,675	121,675	121,675
I031015	UV	Inc	1,649,641	1,649,641	1,649,641	1,649,642
I031020	UV Minimums	Inc	80,600	80,600	80,600	80,600
I031025	GRV Interim Rates	Inc	0	0	0	0
I031030	UV Interim Rates	Inc	0	0	0	0
I031035	Back Rates	Inc	0	0	0	0
I031040	Ex-Gratia Rates (CBH)	Inc	16,502	16,502	16,502	16,542
I031045	Discount Allowed	Inc	(154,350)	(154,350)	(154,350)	(150,819)
I031050	Instalment Admin Charge	Inc	5,000	5,000	5,000	2,827
I031055	Account Enquiry Fee	Inc	5,000	5,000	2,496	4,269
I031060	(Rate & Sdry Debtor Write Offs)	Inc	(1,000)	(1,000)	0	(294)
I031065	Penalty Interest	Inc	17,000	17,000	8,496	7,417
I031070	Emergency Services Levy	Inc	143,568	143,568	143,568	145,525
I031075	ESL Penalty Interest	Inc	500	500	246	372
I031080	Instalment Interest	Inc	4,000	4,000	4,000	3,851
I031090	Rate Legal Charges	Inc	5,000	5,000	2,496	5,645
			2,992,179	2,992,179	2,979,413	2,986,295
E031005	Valuation Expenses	Exp	(10,000)	(10,000)	(10,000)	(16,174)
E031010	Legal Costs/Expenses	Exp	(1,000)	(1,000)	(498)	0
E031015	Title Searches	Exp	(500)	(500)	(246)	0
E031020	Rate Recovery Expenses	Exp	(5,000)	(5,000)	(2,496)	(7,255)
E031025	Printing Stationery Postage	Exp	(2,000)	(2,000)	(2,000)	(2,798)
E031030	Emergency Services Levy	Exp	(143,568)	(143,568)	(71,784)	(88,139)
E031040	Rate Refunds	Exp	(1,000)	(1,000)	0	0
E031041	Rates & Rubbish Waivers/Concessions	Exp	(3,213)	(3,213)	(3,213)	(2,822)
E031100	Administration Allocated	Exp	(103,266)	(103,266)	(51,630)	(51,633)
			(269,547)	(269,547)	(141,867)	(168,821)
Other General Purpose Funding						
I032005	Grants Commission General	Inc	581,577	581,577	290,788	343,998
I032010	Grants Commission Roads	Inc	302,633	302,633	151,316	168,406
I032020	Administration Rental	Inc	0	0	0	0
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,000	1,000	498	421
I032030	Reimbursements	Inc	100	100	48	0
I032035	Freedom of Information	Inc	0	0	0	30
I032040	Bank Interest	Inc	90,000	90,000	45,000	27,728
I032045	Reserves Interest	Inc	116,462	116,462	58,230	52,107
I032055	Commissions & Recoups	Inc	0	0	0	0
I032080	Other General Purpose Income	Inc	0	0	0	0
I032086	Debtor Penalty Interest	Inc	2,500	2,500	1,248	680
I032190	WALGA House Units	Inc	0	0	0	0
			1,094,272	1,094,272	547,128	593,371

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E032005	Bank Fees and Charges	Exp	(11,000)	(11,000)	(5,496)	(8,919)
E032015	Interest on Loans	Exp	0	0	0	0
E032030	Audit Fees & Other Services	Exp	(42,500)	(42,500)	(27,200)	(42,043)
E032035	Administration Allocated	Exp	(74,979)	(74,979)	(37,488)	(37,490)
			(128,479)	(128,479)	(70,184)	(88,452)
	Total General Purpose Income		4,086,451	4,086,451	3,526,541	3,579,666
	Total General Purpose Expenditure		(398,026)	(398,026)	(212,051)	(257,273)
Governance						
Members of Council						
I041020	Other Income Relating to Members	Inc	0	0	0	0
			0	0	0	0
E041005	Sitting Fees	Exp	(23,689)	(23,689)	(11,844)	(5,613)
E041010	Training	Exp	(7,000)	(7,000)	(3,500)	(480)
E041015	Members Travelling	Exp	(700)	(700)	(350)	(299)
E041020	Communication Allowance	Exp	(8,085)	(8,085)	(4,042)	(2,021)
E041025	Election Expenses	Exp	(7,500)	(7,500)	(7,500)	(2,151)
E041030	Other Expenses	Exp	(4,000)	(4,000)	(1,998)	0
E041035	Conference Expenses	Exp	(7,500)	(7,500)	(1,600)	(1,672)
E041040	Presidents Allowance	Exp	(16,853)	(16,853)	(8,426)	(4,213)
E041045	Deputy Presidents Allowance	Exp	(4,214)	(4,214)	(2,106)	(1,053)
E041055	Refreshments and Receptions	Exp	(9,999)	(9,999)	(4,980)	(5,984)
E041060	Presentations	Exp	(2,500)	(2,500)	(1,248)	0
E041065	Insurance	Exp	(18,000)	(18,000)	(18,000)	(18,508)
E041070	Public Relations	Exp	0	0	0	0
E041075	Subscriptions	Exp	(39,330)	(39,330)	(29,396)	(39,805)
E041100	Administration Allocated	Exp	(129,625)	(129,625)	(64,812)	(64,812)
			(278,995)	(278,995)	(159,802)	(146,611)
Other Governance						
I042030	Profit on Sale of Asset	Inc	27,273	27,273	27,273	28,164
I042045	Admin Reimbursements	Inc	5,000	5,000	2,496	0
I042050	Paid Parental Leave Reimbursement	Inc	0	0	0	0
			32,273	32,273	29,769	28,164
E042005	Administration Salaries	Exp	(921,572)	(921,572)	(476,900)	(513,366)
E042008	Admin Leave/Wages Liability	Exp	0	0	0	0
E042010	Administration Superannuation	Exp	(132,982)	(132,982)	(66,489)	(75,805)
E042011	Loyalty Allowance	Exp	(7,699)	(7,699)	(3,848)	(4,165)
E042012	Housing Allowance Admin	Exp	(9,243)	(9,243)	(4,621)	(4,764)
E042015	Insurance	Exp	(42,620)	(42,620)	(42,618)	(44,353)
E042020	Staff Training	Exp	(15,000)	(15,000)	(7,500)	(6,485)
E042025	Removal Expenses	Exp	0	0	0	0
E042030	Printing & Stationery	Exp	(28,000)	(28,000)	(13,992)	(10,610)
E042035	Phone, Fax & Modem	Exp	(4,000)	(4,000)	(1,998)	(1,577)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E042040	Office Maintenance	Exp	(58,900)	(58,900)	(29,430)	(36,088)
E042045	Advertising	Exp	(12,000)	(12,000)	(5,994)	(3,898)
E042050	Office Equipment Maintenance	Exp	(2,000)	(2,000)	(996)	(2,988)
E042055	Postage & Freight	Exp	(5,000)	(5,000)	(2,496)	(2,943)
E042060	Vehicle Running Expenses	Exp	(18,000)	(18,000)	(8,982)	(10,222)
E042065	Legal Expenses	Exp	(13,000)	(13,000)	(6,498)	(3,486)
E042070	Garden Expenses	Exp	(20,000)	(20,000)	(9,984)	(6,803)
E042075	Conference & Training	Exp	(7,500)	(7,500)	(3,750)	(2,411)
E042080	Computer Support	Exp	(157,685)	(157,685)	(144,021)	(150,363)
E042085	Other Expenses	Exp	(11,000)	(11,000)	(5,496)	(9,065)
E042090	Administration Allocated	Exp	(222,045)	(222,045)	(111,018)	(111,023)
E042095	Fringe Benefits Tax	Exp	(18,000)	(18,000)	(9,000)	(15,044)
E042100	Staff Uniforms	Exp	(4,500)	(4,500)	(4,500)	(2,025)
E042120	Depreciation - Other Governance	Exp	(118,747)	(118,747)	(59,371)	(62,161)
E042125	Less Administration Allocated	Exp	1,606,447	1,606,447	803,220	803,223
E042160	DCEO/CEO Recruitment	Exp	0	0	0	0
E042165	Paid Parental Leave	Exp	0	0	0	0
			(223,046)	(223,046)	(216,282)	(276,421)
Total Governance Income			32,273	32,273	29,769	28,164
Total Governance Expenditure			(502,041)	(502,041)	(376,084)	(423,032)
Law, Order & Public Safety						
Fire Prevention						
I051010	BFB Operating Grant	Inc	80,000	80,000	40,000	44,018
I051015	Sale of Fire Maps	Inc	50	50	24	24
I051020	Town Block Burn Fees	Inc	0	0	0	0
I051025	Contributions and Reimbursements	Inc	500	500	0	(2,181)
I051030	Bush Fire Infringements	Inc	1,000	1,000	1,000	2,750
I051035	ESL Admin Fee	Inc	4,000	4,000	4,000	4,000
I051050	SES Other Income	Inc	0	0	0	0
I051075	SES Operating Grant	Inc	30,150	30,150	15,074	8,667
			115,700	115,700	60,098	206,330
E051005	BFB Operation Expenditure	Exp	(80,000)	(80,001)	(51,827)	(94,075)
E051010	Communication Mtce	Exp	(5,500)	(5,500)	(2,742)	(3,158)
E051015	Advertising & Other Expenses	Exp	(2,500)	(2,500)	(2,500)	(2,552)
E051020	Fire Fighting/Emergency Services Expenses	Exp	(10,000)	(10,000)	(4,980)	(122)
E051025	Town Block Burn Off	Exp	(10,000)	(10,000)	(10,000)	(14,855)
E051040	Other Bushfire Expenditure	Exp	(23,600)	(23,600)	(11,790)	(485)
E051045	Mt Latham & Condinging Repeats	Exp	(1,000)	(1,000)	(486)	(2,583)
E051048	Weather station - Upgrade system and maintenance	Exp	(14,000)	(14,000)	(6,996)	0
E051060	SES Operation Expenditure	Exp	(30,150)	(30,150)	(15,066)	(8,667)
E051100	Administration Allocated	Exp	(83,180)	(83,180)	(41,586)	(41,590)
E051190	Depreciation - Fire Prevention	Exp	(75,871)	(75,871)	(37,926)	(42,004)
			(335,801)	(335,802)	(185,899)	(210,090)
Animal Control						

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
I052005	Dog Fines and Fees	Inc	5,000	5,000	2,496	805
I052006	Cat Fines and Fees	Inc	0	0	0	0
I052010	Hire of Animal Traps	Inc	100	100	48	0
I052015	Dog Registration	Inc	4,000	4,000	4,000	2,251
I052016	Cat Registration	Inc	2,500	2,500	2,500	1,085
I052020	Reimbursements	Inc	0	0	0	0
			11,600	11,600	9,044	4,141
E052005	Ranger Salary	Exp	(19,220)	(19,220)	(9,602)	(8,953)
E052007	Ranger Telephone	Exp	(500)	(500)	(246)	(229)
E052010	Pound Maintenance	Exp	(9,200)	(9,200)	(4,590)	(1,890)
E052015	Dog Control Insurance	Exp	(500)	(500)	(500)	(230)
E052020	Legal Fees	Exp	(1,500)	(1,500)	(750)	(1,316)
E052025	Training & Conference	Exp	(1,000)	(1,000)	(498)	0
E052030	Ranger Services Other	Exp	(25,000)	(25,000)	(12,492)	(3,715)
E052035	Administration Allocated	Exp	(47,509)	(47,509)	(23,754)	(23,754)
E052190	Depreciation - Animal Control	Exp	(4,011)	(4,011)	(1,998)	(1,518)
			(108,440)	(108,440)	(54,430)	(41,605)
	Other Law, Order & Public Safety					
I053005	Abandoned Vehicles/Fines	Inc	50	50	0	0
I053040	Safer Wagin Income	Inc	0	0	0	0
I053055	Reimbursements	Inc	0	0	0	0
I053060	Other law, Order & Public Safety Grants	Inc	40,190	40,190	40,190	28,483
I053075	Covert Cameras for CCTV System	Inc	0	0	0	0
			40,240	40,240	40,190	28,483
E053005	Abandoned Vehicles	Exp	(500)	(500)	(240)	(250)
E053010	Emergency Services	Exp	0	0	0	0
E053040	Safer Wagin Expenditure	Exp	0	0	0	0
E053045	CCTV & Security	Exp	(5,000)	(5,000)	(2,496)	0
E053055	Mosquito Control	Exp	(7,000)	(7,000)	(3,492)	(5,173)
E053056	Community Water Supply Programme	Exp	0	0	0	(628)
E053090	Depreciation - Other Law, Order & Public Safety	Exp	(18,398)	(18,398)	(9,198)	(10,383)
			(30,898)	(30,898)	(15,426)	(16,434)
	Total Law, Order & Public Safety Income		167,540	167,540	109,332	238,954
	Total Law, Order & Public Safety Expenditure		(475,139)	(475,140)	(255,755)	(268,133)
	Health					
	Maternal & Infant Health					
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(6,195)	(6,195)	(3,072)	(2,851)
			(6,195)	(6,195)	(3,072)	(2,851)
	Preventative Services - Admin & Inspections					
I074005	Food Licences & Fees	Inc	500	500	246	649
I074015	Contrib. Regional Health Scheme	Inc	0	0	0	0
I074020	Reimbursements	Inc	0	0	0	0

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
			500	500	246	649
E074005	EHO Salary	Exp	0	0	0	0
E074008	EHO Leave/Wages Liability	Exp	0	0	0	0
E074010	EHO Superannuation	Exp	0	0	0	0
E074015	Other Control Expenses	Exp	(3,000)	(3,000)	(1,494)	(113)
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	0	0	0	0
E074030	Conferences & Training	Exp	0	0	0	0
E074035	Loss on Sale of Asset	Exp	0	0	0	(621)
E074100	Administration Allocated	Exp	(44,051)	(44,051)	(22,020)	(22,026)
E074190	Depreciation - Prevent Services	Exp	0	0	0	0
			(47,051)	(47,051)	(23,514)	(22,760)
	Other Health					
I076010	Rent - Medical Centre-Dentist	Inc	4,607	4,607	2,298	3,445
I076015	Reimbursements - Medical Practice	Inc	2,300	2,300	1,146	0
I076020	Meeting Room Fees	Inc	0	0	0	0
I076025	Sale of Doctor's Vehicle	Inc	0	0	0	0
I076030	Profit on Sale of Asset	Inc	9,250	9,250	9,250	0
I076040	Reimbursements - Dr Kumar	Inc	1,200	1,200	0	578
			17,357	17,357	12,694	4,023
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(21,175)	(21,175)	(10,548)	(13,010)
E076025	Depreciation - Other Health	Exp	(55,303)	(55,303)	(27,642)	(28,795)
E076030	Doctors Vehicle Mtce	Exp	(3,000)	(3,000)	(1,494)	(1,688)
E076035	Loss on Sale of Asset	Exp	0	0	0	0
E076040	St Lukes Medical Services	Exp	(100,000)	(100,000)	(50,000)	(50,000)
E076055	Doctor Retention & Relocation	Exp	0	0	0	0
E076060	Assets under \$5k	Exp	0	0	0	0
			(179,478)	(179,478)	(89,684)	(93,493)
	Health - Preventative Services					
E077010	Analytical Expenses	Exp	(535)	(535)	(535)	(486)
			(535)	(535)	(535)	(486)
	Total Health Income		17,857	17,857	12,940	4,672
	Total Health Expenditure		(233,259)	(233,259)	(116,805)	(119,590)
	Education & Welfare					
	Pre Schools					
I083035	Day Care Lease	Exp	9,782	9,782	4,890	4,860
I083036	Day Care Reimbursements	Exp	5,000	5,000	2,499	857
			14,782	14,782	7,389	5,717
E080010	Kindegarten Maintenance (Daycare)	Exp	(10,820)	(10,820)	(5,400)	(5,420)
E080190	Depreciation - Pre-Schools	Exp	(25,918)	(25,918)	(12,956)	(13,065)
			(36,738)	(36,738)	(18,356)	(18,485)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Other Education						
E081030	Contribution - Wagin Youthcare Chaplaincy Program	Exp	(2,600)	(2,600)	(2,600)	0
			(2,600)	(2,600)	(2,600)	0
Homecare Program						
I082010	CHSP Grant	Inc	345,927	345,927	172,962	129,026
I082015	Meals on Wheels	Inc	0	0	0	0
I082020	CHSP Fee for Service	Inc	51,807	51,807	25,902	24,141
I082025	Donations	Inc	0	0	0	864
I082030	Government Pay Reimbursement	Inc	0	0	0	0
I082031	Homecare - Other Income	Inc	10,380	10,380	5,190	0
I082035	Profit On Sale of Asset	Inc	0	0	0	0
I082040	HCP Client Daily Fee	Inc	41,790	41,790	20,892	6,881
I082045	HCP Government Funds	Inc	367,518	367,518	183,756	178,245
I082050	NDIS Contribution	Inc	52,919	52,919	26,454	6,907
I082055	Support at Home Grant	Inc	0	0	0	10,381
			870,341	870,341	435,156	356,445
E082010	Homecare Salaries	Exp	(695,400)	(695,400)	(347,697)	(245,309)
E082013	Homecare Leave/Wages Liability GEN	Exp	0	0	0	0
E082015	Maintenance & Gardening	Exp	(84,748)	(84,748)	(42,373)	(42,294)
E082020	Nursing Salaries	Exp	0	0	0	0
E082025	Care Workers Salaries	Exp	0	0	0	(208)
E082030	Superannuation	Exp	(80,098)	(80,098)	(40,047)	(28,385)
E082035	Other Expenses	Exp	(7,000)	(7,000)	(3,486)	(5,194)
E082040	Travelling - Mileage	Exp	(15,000)	(15,000)	(7,500)	(8,517)
E082045	Staff Training	Exp	(5,500)	(5,500)	(2,736)	(722)
E082050	Staff Training Salaries	Exp	0	0	0	0
E082055	Subscriptions	Exp	(3,000)	(3,000)	(1,494)	0
E082060	Postage & Freight	Exp	(1,000)	(1,000)	(498)	(706)
E082063	Telephone Expenses	Exp	(3,000)	(3,000)	(1,500)	(1,421)
E082065	Printing & Stationery	Exp	(1,000)	(1,000)	(498)	(617)
E082070	Insurance	Exp	(19,902)	(19,902)	(19,902)	(20,734)
E082075	Building Maintenance	Exp	(3,000)	(3,000)	(1,482)	(6,572)
E082080	Plant & Equipment Mtce	Exp	(16,000)	(16,000)	(7,986)	(9,121)
E082083	Computer Equipment and Support	Exp	(10,000)	(10,000)	(4,998)	(8,120)
E082085	Consumable Supplies	Exp	(3,000)	(3,000)	(1,488)	0
E082090	Homecare Equipment and Catering Supplies	Exp	(1,000)	(1,000)	(498)	0
E082095	HCP Expenses	Exp	(76,403)	(76,403)	(38,196)	(40,802)
E082097	NDIS Expenses	Exp	(1,000)	(1,000)	(498)	(325)
E082100	Administration Allocated	Exp	(18,437)	(18,437)	(9,216)	(9,219)
E082110	Meals on Wheels Expenditure	Exp	0	0	0	0
E082190	Depreciation - Homecare	Exp	(22,158)	(22,158)	(11,074)	(11,288)
			(1,066,646)	(1,066,646)	(543,167)	(439,554)
Other Welfare						
I083010	Wagin Frail Aged Reimb	Inc	9,690	9,690	9,690	9,226
I083040	Seniors Xmas Lunch Income	Inc	0	0	0	0

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
			9,690	9,690	9,690	9,226
E083010	Wagin Frail Aged Exp	Exp	(9,690)	(9,690)	(9,690)	(9,226)
E083020	Seniors Xmas Lunch	Exp	0	0	0	0
E083050	Other Welfare Exp	Exp	0	0	0	0
			(9,690)	(9,690)	(9,690)	(9,226)
	Total Education & Welfare Income		894,813	894,813	452,235	371,388
	Total Education & Welfare Expenditure		(1,115,674)	(1,115,674)	(573,813)	(467,263)
	Community Amenities					
	Sanitation - Household Refuse					
I101005	Domestic Collection	Inc	287,274	287,274	287,274	286,832
I102020	Refuse Site Fees	Inc	20,000	20,000	9,996	8,708
			307,274	307,274	297,270	295,540
E101005	Domestic Refuse Collection	Exp	(57,000)	(57,000)	(28,500)	(23,446)
E101006	Green Waste Collection	Exp	(27,500)	(27,500)	(13,746)	(11,612)
E101010	Recycling Residential	Exp	(73,000)	(73,000)	(36,492)	(28,457)
E101015	Refuse Site Mtce	Exp	(178,750)	(178,750)	(89,364)	(85,042)
E101025	Refuse Site Attendant	Exp	0	0	0	0
			(336,250)	(336,250)	(168,102)	(148,557)
	Sanitation - Other					
I102002	Commercial Collection Charges	Inc	71,628	71,628	71,628	71,440
I102005	Reimbursement Drummuster	Inc	500	500	0	993
I102010	Charges Bulk Rubbish	Inc	17,000	17,000	8,496	9,200
			89,128	89,128	80,124	81,633
E102005	Commercial Collection	Exp	(16,650)	(16,650)	(8,322)	(6,899)
E102010	Bulk Cardboard Collection	Exp	(18,000)	(18,000)	(9,000)	(7,880)
E102020	Recycling Commercial	Exp	(15,000)	(15,000)	(7,500)	(5,663)
E101020	Street Bin Renewal Program	Exp	(10,000)	(10,000)	0	0
E102035	Refuse Site Rehabilitation	Exp	0	0	0	(1,481)
E102190	Depreciation - Sanitation	Exp	(6,575)	(6,575)	(3,284)	(3,314)
			(66,225)	(66,225)	(28,106)	(25,237)
	Sewerage					
I104005	Septic Tank Fees	Inc	500	500	246	215
			500	500	246	215
E104005	Sewerage Treatment Plant	Exp	(50)	(50)	(24)	(28)
			(50)	(50)	(24)	(28)
	Regional Refuse Group					
I102006	Regional Refuse Group	Inc	0	0	0	0
			0	0	0	0

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Regional Refuse Group						
E102007	Regional Refuse Group Expenses	Exp	0	0	0	0
			0	0	0	0
Town Planning						
I106005	Planning Fees	Inc	8,745	8,745	4,368	6,848
			8,745	8,745	4,368	6,848
E106005	Town Planning Expenses	Exp	(7,500)	(7,500)	(3,744)	(11,022)
E106100	Administration Allocated	Exp	(62,203)	(62,203)	(31,098)	(31,101)
			(69,703)	(69,703)	(34,842)	(42,123)
Other Community Amenities						
I107005	Cemetery Fees	Inc	18,000	18,000	9,000	7,390
I107010	Community Bus Income	Inc	3,000	3,000	1,500	1,069
I107025	Other Community Amenities Contributions	Inc	0	0	0	0
			21,000	21,000	10,500	8,459
E107005	Cemetery Mtce	Exp	(47,685)	(47,685)	(24,999)	(26,743)
E107010	Public Convenience Mtce	Exp	(57,940)	(57,940)	(29,150)	(32,933)
E107015	Community Bus Operating	Exp	(3,000)	(3,000)	(1,482)	(2,520)
E107100	Administration Allocated	Exp	(95,957)	(95,957)	(47,976)	(47,979)
E107190	Depreciation - Other Comm Amenities	Exp	(52,500)	(52,500)	(26,246)	(26,561)
			(257,082)	(257,082)	(129,853)	(136,736)
Total Community Amenities Income			426,647	426,647	392,508	392,695
Total Community Amenities Expenditure			(729,310)	(729,310)	(360,927)	(352,681)
Recreation & Culture						
Public Halls & Civic Centres						
I111005	Town Hall Hire	Inc	1,500	1,500	750	1,216
I111010	Reimbursements	Inc	0	0	0	0
I111015	Town Hall Lease -L Piesse	Inc	0	0	0	0
			1,500	1,500	750	1,216
E111005	Town Hall Mtce	Exp	(35,950)	(35,950)	(20,540)	(35,120)
E111010	Other Halls Mtce	Exp	(4,950)	(4,950)	(4,156)	(4,286)
E111190	Depreciation - Public Halls	Exp	(205,549)	(205,549)	(102,774)	(103,696)
			(246,449)	(246,449)	(127,470)	(143,102)
Swimming Pool						
I112010	Swimming Pool Admission	Inc	25,000	25,000	10,000	13,876
I112015	Swimming Pool Miscellaneous Income	Inc	0	0	0	0
I112020	Reimbursements	Inc	0	0	0	0
I112025	CSRFF Grant - Swim Pool Stage 2	Inc	0	0	0	0
			25,000	25,000	10,000	13,876

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E112005	Pool Staff Salary	Exp	0	0	0	0
E112008	Pool Leave/Wages Liability	exp	0	0	0	0
E112010	Superannuation	Exp	0	0	0	0
E112015	Swimming Pool Maintenance	Exp	(128,800)	(128,800)	(69,486)	(75,705)
E112020	Swimming Pool Other Expenses	Exp	(2,000)	(2,000)	(996)	(1,253)
E112040	Swimming Pool Contract Staff	Exp	(130,000)	(130,000)	(65,000)	(24,273)
E113076	Interest on Loan 139 - Swimming Pool	Exp	(7,833)	(7,833)	(3,916)	(3,541)
E112190	Depreciation - Swimming Pools	Exp	(226,693)	(226,693)	(113,346)	(115,073)
			(495,326)	(495,326)	(252,744)	(219,845)
	Other Recreation & Sport					
1113005	Sportsground Rental	Inc	8,795	8,795	4,397	2,630
1113010	Sportsground Reimbursements	Inc	20,000	20,000	9,996	0
1113015	Power Reimbursements	Inc	7,000	7,000	3,498	1,512
1113020	Recreation Centre Hire	Inc	3,000	3,000	1,500	683
1113025	Reimbursements Other	Inc	1,000	1,000	1,000	94
1113030	Rec Centre Equipment Contributions	Inc	1,800	1,800	0	0
1113035	Sporting Club Leases	Inc	2,000	2,000	2,000	1,131
1113040	Other Recreation & Sport Grants & Contributions	Inc	106,558	106,558	0	60,381
1113055	Eric Farrow Pavillion Hire	Inc	5,000	5,000	2,496	2,069
1113065	Community Gym Membership	Inc	11,000	11,000	5,496	5,143
1113079	SS Loan 142 - Interest & Gtee Fee Revenue	Inc	3,306	3,306	0	0
			169,459	169,459	30,383	73,643
E113005	Sportsground Mtce	Exp	(133,151)	(133,151)	(66,546)	(45,699)
E113010	Sportsground Building Mtce	Exp	(31,250)	(31,250)	(20,582)	(35,077)
E113015	Wetlands Park Mtce	Exp	(94,840)	(94,840)	(50,655)	(67,713)
E113020	Parks & Gardens Mtce	Exp	(73,701)	(73,701)	(36,744)	(31,481)
E113025	Puntapin Rock Mtce	Exp	(615)	(615)	(288)	(207)
E113030	Recreation Centre Mtce	Exp	(73,750)	(79,350)	(44,636)	(44,666)
E113035	Rec Staff Salaries	Exp	(1,500)	(1,500)	(748)	(61)
E113038	Rec Staff Leave/Wages Liability	Exp	0	0	0	0
E113040	Superannuation	Exp	0	0	0	0
E113045	Other Expenses	Exp	(1,000)	(1,000)	(498)	(521)
E113050	Norring Lake Mtce	Exp	(6,870)	(6,870)	(3,420)	(5,471)
E113052	Strategy & Grant Applications - Next Phase of Showgrounds Develop	Exp	0	0	0	0
E113053	Parkland and Public Place Signage Renewal Program	Exp	(10,000)	(10,000)	(4,998)	(1,326)
E113054	Wagin Pump Track - Community Consultation & Grant Application	Exp	(10,000)	(10,000)	(4,998)	(1,408)
E113055	Other Rec & Sport Grant Funds Exp	Exp	0	0	0	(50,934)
E113065	Eric Farrow Pavilion Mtce	Exp	(31,270)	(31,270)	(15,612)	(17,954)
E113070	Rec Centre Sports Equipment	Exp	(2,000)	(2,000)	(996)	0
E113075	Interest on Loan 131 - Rec Centre	Exp	0	0	0	0
E113078	Interest on Loan 142 - SSL Bowls Club	Exp	(3,306)	(3,306)	0	(1,599)
E113095	Community Gym Expenditure	Exp	(10,150)	(10,150)	(5,064)	(10,161)
E113115	Bowls Club Financial Assistance	Exp	0	0	0	0
E113100	Administration Allocated	Exp	(198,144)	(198,144)	(99,072)	(99,072)
E113190	Depreciation - Other Rec & Sport	Exp	(403,607)	(403,607)	(201,797)	(202,513)
			(1,085,154)	(1,090,754)	(556,654)	(615,863)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Library						
I115005	Lost Books	Inc	0	0	0	0
I115010	Reimbursements & Grants	Inc	12,290	12,290	6,138	1,601
			12,290	12,290	6,138	1,601
E115005	Library Staff Salaries	Exp	(66,123)	(66,123)	(33,059)	(39,326)
E115008	Library Leave/Wages Liability	Exp	0	0	0	0
E115010	Superannuation	Exp	(7,035)	(7,035)	(3,516)	(4,926)
E115013	Staff Training	Exp	(3,000)	(3,000)	(1,500)	(3,635)
E115015	Court House (Library) Maintenance	Exp	(12,230)	(12,230)	(6,090)	(6,298)
E115020	Library Other Expenses	Exp	(3,000)	(3,000)	(1,500)	(1,416)
E115025	Public Library Materials Funding (Grant) Expenses	Exp	(12,290)	(12,290)	(6,144)	(6,709)
E115030	Library IT	Exp	(5,000)	(5,000)	(4,998)	0
E115035	Postage & Freight	Exp	(500)	(500)	(498)	0
E115190	Depreciation - Libraries	Exp	(4,068)	(4,068)	(2,031)	(2,051)
			(113,246)	(113,246)	(59,336)	(64,361)
Other Culture						
I116035	Long Table Experience Income	Inc	0	0	0	0
I116065	Electronic Sign Advertising Income	Inc	2,500	2,500	1,248	1,200
I119015	Contribution to Woolorama	Inc	0	0	0	0
I119020	Reimbursements	Inc	0	0	0	0
I119030	Community Events Income	Inc	13,000	13,000	6,498	14,506
I119031	Other Culture Grant Funds & Contributions	Inc	15,662	15,662	7,824	1,821
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	Inc	1,049	1,049	524	150
			32,211	32,211	16,094	17,677
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	0	(500)
E116010	Woolorama Costs & Maintenance	Exp	(74,001)	(74,001)	(36,966)	(5,149)
E113077	Interest on Loan 141 - SSL Wagin Ag	Exp	(1,049)	(1,049)	(524)	(516)
E116015	Community Centre Mtce	Exp	(15,175)	(15,175)	(7,566)	(8,178)
E116020	Historical Village	Exp	(2,600)	(2,600)	(1,296)	(2,488)
E116025	Heritage Review	Exp	(12,130)	(12,130)	(12,128)	0
E116035	Long Table Experience Expenditure	Exp	0	0	0	0
E116045	Community Development Events	Exp	(51,499)	(51,499)	(51,499)	(20,976)
E116046	Christmas Decorations - Maintenance and Prizes	Exp	(3,500)	(3,500)	(1,746)	(3,943)
E116055	Other Culture Grant Funds & Contributions Exp	Exp	(2,532)	(2,532)	0	(1,594)
E116060	Betty Terry Theatre Expenditure	Exp	(4,430)	(4,430)	(2,208)	(2,284)
E116065	Electronic Sign Maintenance	Exp	(4,500)	(4,500)	(2,238)	(2,531)
E116070	Court House Maintenance (Now use E115015 Instead)	Exp	0	0	0	0
E116075	Other Culture Building Maintenance	Exp	(14,050)	(14,050)	(7,008)	(9,513)
E116190	Depreciation - Other Culture	Exp	(40,941)	(40,941)	(20,467)	(20,387)
			(226,907)	(226,907)	(143,646)	(78,059)
Total Recreation & Culture Income			240,460	240,460	63,365	108,013
Total Recreation & Culture Expenditure			(2,167,082)	(2,172,682)	(1,139,850)	(1,121,231)
Transport						

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Streets Roads Bridges & Depot Construction						
I121005	Direct Road Grants	Inc	200,875	200,875	200,875	186,436
I121010	Road Project Grants	Inc	532,392	532,392	436,794	75,721
I121015	Roads to Recovery Grant	Inc	501,536	501,536	165,505	381,364
I121020	Reimbursements	Inc	0	0	0	0
I121025	Contribution - Street Lighting	Inc	7,828	7,828	0	0
I121070	Roads Grants - Other	Inc	74,251	74,251	44,550	0
I121076	LRCIP Funding - Road Construction	Inc	20,129	20,129	10,063	20,129
I147125	Storm Damage Reimbursements	Inc	0	0	0	0
			1,337,011	1,337,011	857,787	663,650
Streets Roads Bridges & Depot Maintenance						
I122055	Diesel Fuel Rebate Income	Inc	50,000	50,000	21,800	18,355
I122060	Road Maintenance Operating Grant	Inc	5,000	5,000	5,000	0
			55,000	55,000	26,800	18,355
E122005	Road Maintenance & Maintenance Grading	Exp	(327,897)	(327,897)	(163,926)	(269,849)
E122006	Maintenance Grading	Exp	0	0	0	0
E122007	Rural Tree Pruning	Exp	(80,001)	(80,001)	(72,454)	(70,063)
E122008	Rural Spraying	Exp	(9,998)	(9,998)	(4,980)	(5,730)
E122009	Town Site Spraying	Exp	(20,001)	(20,001)	(9,990)	(23,722)
E122010	Depot Mtce	Exp	(21,755)	(21,755)	(10,848)	(12,949)
E122011	Town Reserve & Verge Mtce	Exp	(12,500)	(12,500)	(6,240)	(17,966)
E122012	Bridge & Drainage Mtce	Exp	(22,500)	(22,500)	(11,238)	(6,669)
E122015	Rural Numbering	Exp	0	0	0	0
E122020	Footpath Mtce	Exp	(4,000)	(4,000)	(1,998)	(1,000)
E122025	Street Cleaning	Exp	(40,000)	(40,000)	(19,986)	(32,204)
E122030	Street Trees	Exp	(85,000)	(85,000)	(42,480)	(29,222)
E122035	Traffic & Street Signs Mtce	Exp	(3,999)	(3,999)	(1,998)	(1,537)
E122040	Improve and Maintain Greenery around Entry Statements	Exp	0	0	0	0
E122045	Townscape	Exp	(39,998)	(39,998)	(19,986)	(27,603)
E122050	Crossovers	Exp	(1,000)	(1,000)	(498)	(583)
E122080	Ballagin Street - Vehicle Speeds Investigation	Exp	(10,000)	(10,000)	(4,998)	0
E122055	RAMM Roads Database	Exp	(15,000)	(15,000)	(15,000)	(11,752)
E122060	Street Lighting	Exp	(77,000)	(77,000)	(38,496)	(44,538)
E122070	Fire Damage - Road Reserve	Exp	0	0	0	0
E122090	Graffiti Removal	Exp	(500)	(500)	(246)	0
E122100	Administration Allocated	Exp	(90,504)	(90,504)	(45,252)	(45,252)
E122105	Loss on Sale of Asset	Exp	0	0	0	0
E122190	Depreciation - Roads	Exp	(1,957,230)	(1,957,230)	(978,606)	(983,201)
E147120	Storm Damage - Not Claimable	Exp	0	0	0	(1,418)
			(2,818,883)	(2,818,883)	(1,449,220)	(1,585,258)
Road Plant Purchases						
I122100	Profit on Sale of Asset	Inc	10,485	10,485	10,485	1,883
			10,485	10,485	10,485	1,883
E123010	Loss on Sale of Asset	Exp	(9,560)	(9,560)	(9,560)	(5,846)
			(9,560)	(9,560)	(9,560)	(5,846)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Aerodrome						
I126015	Aerodrome Reimbursements/Grants	Inc	0	0	0	0
I126020	Aerodrome Hangar Lease	Inc	7,185	7,185	3,592	2,176
			7,185	7,185	3,592	2,176
E126005	Aerodrome Maintenance	Exp	(13,917)	(13,917)	(6,948)	(17,798)
E126190	Depreciation - Aerodromes	Exp	(47,112)	(47,112)	(23,552)	(23,769)
			(61,029)	(61,029)	(30,500)	(41,567)
	Total Transport Income		1,409,681	1,409,681	898,664	686,064
	Total Transport Expenditure		(2,889,472)	(2,889,472)	(1,489,280)	(1,632,671)
Economic Services						
Rural Services						
I131020	Landcare Reimbursements	Inc	79,654	79,654	11,379	196
			79,654	79,654	11,379	196
E131020	Landcare	Exp	(108,730)	(108,730)	(54,348)	(350)
E131030	Rural Towns Program	Exp	(7,500)	(7,500)	(3,744)	(8,393)
E131100	Administration Allocated	Exp	(32,984)	(32,984)	(16,488)	(16,492)
E131140	Water Management Plan / Harvesting	Exp	(12,000)	(12,000)	(5,982)	(15,714)
E131190	Depreciation - Rural Services	Exp	0	0	0	0
			(161,214)	(161,214)	(80,562)	(40,949)
Tourism & Area Promotion						
I132005	Caravan Park Fees	Inc	70,000	70,000	34,998	37,540
I132010	Reimbursements	Inc	1,000	1,000	498	895
I132015	RV Area Fees	Inc	7,500	7,500	3,750	3,518
I132035	Tourism Income	Inc	0	0	0	0
			78,500	78,500	39,246	41,953
E132015	Caravan Park Manager Salary	Exp	(42,733)	(42,733)	(21,359)	(24,187)
E132018	Superannuation	Exp	(4,528)	(4,528)	(2,262)	(2,045)
E132020	Caravan Park Mtce	Exp	(50,880)	(50,880)	(25,416)	(35,849)
E132023	Caravan Leave/Wages Liability	Exp	0	0	0	0
E132025	Subsidy Historic Village	Exp	(8,500)	(8,500)	0	0
E132035	RV Area Maintenance	Exp	(10,999)	(10,999)	(5,484)	(4,784)
E132040	Tourism Promotion & Subscripts	Exp	(15,001)	(15,001)	(7,488)	(1,890)
E132050	Administration Allocated	Exp	(117,056)	(117,056)	(58,524)	(58,528)
E132190	Depreciation - Tourism	Exp	(10,503)	(10,503)	(5,250)	(5,295)
			(260,200)	(260,200)	(125,783)	(132,578)
Building Control						
I133005	Building Licenses	Inc	4,000	4,000	1,998	5,320
I133010	Swimming Pool Inspection Fees	Inc	0	0	0	0
			4,000	4,000	1,998	5,320

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E133005	Building Surveyor Salary	Exp	(7,524)	(7,524)	(3,758)	(3,660)
E133007	Building Surveyor Leave/Wages Liability	Exp	0	0	0	0
E133008	Building Surveyor Superannuation	Exp	(903)	(903)	(449)	(439)
E133010	Swimming Pool Inspections	Exp	(5,000)	(5,000)	0	0
E133100	Administration Allocated	Exp	(44,062)	(44,062)	(22,026)	(22,031)
			(57,489)	(57,489)	(26,233)	(26,130)
	Other Economic Services					
I134005	Water Sales	Inc	26,500	26,500	13,248	8,933
			26,500	26,500	13,248	8,933
E134005	Water Supply - Standpipes	Exp	(26,500)	(26,500)	(13,242)	(3,378)
E134020	Land Sale Costs	Exp	(500)	(500)	(246)	0
E134190	Depreciation - Other Economic Services	Exp	(2,052)	(2,052)	(1,026)	(1,034)
			(29,052)	(29,052)	(14,514)	(4,412)
	Total Economic Services Income		188,654	188,654	65,871	56,402
	Total Economic Services Expenditure		(507,955)	(507,955)	(247,092)	(204,069)
	Other Property & Services					
	Private Works					
I141005	Private Works Income	Inc	30,000	30,000	15,000	16,862
			30,000	30,000	15,000	16,862
E141005	Private Works	Exp	(15,000)	(15,000)	(7,488)	(6,851)
E141100	Administration Allocated	Exp	(4,090)	(4,090)	(2,040)	(2,045)
			(19,090)	(19,090)	(9,528)	(8,896)
	Public Works Overheads					
I143020	Reimbursements	Inc	0	0	0	0
I143040	Workers Compensation	Inc	40,259	40,259	20,124	32,516
			40,259	40,259	20,124	32,516
E143005	Engineering Salaries	Exp	(113,982)	(113,982)	(56,986)	(57,103)
E143007	Engineering Administration Salaries	Exp	(39,713)	(39,713)	(29,559)	(27,372)
E143008	Works Leave/Wages Liability	Exp	0	0	0	0
E143009	Housing Allowance Works	Exp	(21,850)	(21,850)	(10,921)	(11,484)
E143010	Engineering Consultant	Exp	(30,000)	(30,000)	0	0
E143015	CEO's Salary Allocation	Exp	0	0	0	0
E143020	Engineering Superannuation	Exp	(148,030)	(148,030)	(74,010)	(80,850)
E143025	Engineering - Other Expenses	Exp	(5,000)	(5,000)	(2,496)	(2,894)
E143030	Sick Holiday & Allowances Pay	Exp	(223,414)	(223,419)	(128,437)	(141,142)
E143040	Workers Compensation	Exp	(40,259)	(40,259)	(23,755)	(28,837)
E143045	Insurance on Works	Exp	(61,000)	(61,000)	(61,000)	(62,856)
E143050	Protective Clothing	Exp	(4,000)	(4,000)	(1,998)	(2,144)
E143055	Fringe Benefits	Exp	(500)	(500)	0	0
E143060	CEO's Vehicle Allocation	Exp	0	0	0	0
E143065	MOW - Vehicle Expenses	Exp	(6,000)	(6,000)	(2,988)	(3,148)
E143075	Telephone Expenses	Exp	(500)	(500)	(246)	(229)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E143080	Staff Licenses	Exp	(500)	(500)	(246)	(185)
E143085	Safety Equipment & Meetings	Exp	(3,000)	(3,000)	(1,494)	(772)
E143090	Conferences & Courses	Exp	(1,500)	(1,500)	(750)	0
E143095	Staff Training	Exp	(1,999)	(1,999)	(990)	(15,751)
E143105	Administration Allocated	Exp	(35,450)	(35,450)	(17,724)	(17,725)
E143200	LESS PWOH ALLOCATED	Exp	696,440	696,440	348,216	441,432
			(40,257)	(40,262)	(65,384)	(11,060)
	Plant Operation Costs					
I144005	Sale of Scrap	Inc	500	500	246	118
I144010	Reimbursements	Inc	0	0	0	0
			500	500	246	118
E144010	Fuel & Oils	Exp	(180,000)	(180,000)	(89,988)	(86,946)
E144020	Tyres & Tubes	Exp	(22,000)	(22,000)	(10,998)	(4,055)
E144030	Parts & Repairs	Exp	(95,000)	(95,000)	(47,490)	(32,811)
E144040	Plant Repair - Wages	Exp	(25,000)	(25,000)	(12,492)	(13,476)
E144050	Insurance and Licences	Exp	(36,500)	(36,500)	(36,500)	(32,103)
E144060	Minor Tools and Consumables	Exp	(8,000)	(8,000)	(3,996)	(3,675)
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(1,000)	(498)	0
E144075	Minor Plant & Equipment <\$5000	Exp	(10,000)	(10,000)	(4,992)	(4,753)
E144200	LESS POC ALLOCATED-PROJECTS	Exp	377,000	377,000	188,496	143,503
			(500)	(500)	(18,458)	(34,316)
	Salaries & Wages					
E146010	Gross Salaries, Allowances & Super	Exp	(3,127,004)	(3,127,004)	(1,563,498)	(1,717,067)
E146200	Less Sal , Allow, Super Allocated	Exp	3,127,004	3,127,004	1,563,498	1,717,067
			0	0	0	0
	Unclassified					
I147005	Commission - Vehicle Licensing	Inc	55,000	55,000	27,498	29,292
I147006	Commission - TransWA	Inc	500	500	246	117
I147007	Reimbursement - OHS	Inc	0	0	0	0
I147035	Banking errors	Inc	0	0	0	1
I147050	Council Staff Housing Rental	Inc	23,400	23,400	11,700	12,600
I147065	Insurance Reimbursement	Inc	0	0	0	0
I147070	Council Housing Reimbursements	Inc	10,000	10,000	4,998	2,378
I147085	NAB Buiding Rent	Inc	9,200	9,200	4,596	4,680
I147090	Rate Suspense Account	Inc	0	0	0	186
I147120	Charge on Private use of Shire Vehicle	Inc	0	0	0	0
I147121	Reimbursement - Community Requests	Inc	0	0	0	0
			98,100	98,100	49,038	49,254
E147015	Community Requests & Events - CEO Allocation	Exp	(3,000)	(3,000)	(1,500)	(500)
E147035	Banking Errors	Exp	0	0	0	0
E147050	Council Housing Maintenance	Exp	(79,017)	(79,017)	(39,348)	(47,897)
E147051	Interest on Loan 137 - Staff Housing	Exp	(4,670)	(4,670)	(2,334)	(2,193)
E147052	Interest on Loan 138 - Doctor Housing	Exp	(824)	(824)	(412)	(466)
E147055	Consultants / Contractors	Exp	(30,000)	(30,000)	(15,000)	(3,165)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E147056	Consultancy - Roads Board Building	Exp	0	0	0	0
E147070	4WD Resource Sharing Group	Exp	(1,000)	(1,000)	(498)	0
E147075	Employee Assistance	Exp	(3,500)	(3,500)	(1,746)	(2,231)
E147090	Building Maintenance	Exp	(2,200)	(2,200)	(1,080)	(1,483)
E147100	Administration Allocated	Exp	(202,904)	(202,904)	(101,448)	(101,452)
E147105	Cost to Sell Council Property	Exp	0	0	0	0
E147115	Occupational Health & Safety (OHS)	Exp	(7,500)	(7,500)	(3,726)	(2,235)
E147130	Depreciation - Unclassified	Exp	(162,229)	(162,229)	(81,114)	(81,338)
E147140	Loss on Sale of Asset	Exp	0	0	0	0
E147150	Community Requests Budget	Exp	(37,850)	(37,850)	(18,924)	(33,303)
E147151	Community Donations/Sponsorship	Exp	(2,000)	(2,000)	(996)	(40)
			(536,694)	(536,694)	(268,126)	(276,303)
	Total Other Property & Services Income		168,859	168,859	84,408	98,750
	Total Other Property & Services Expenditure		(596,541)	(596,546)	(361,496)	(330,575)
	Total Income		7,633,235	7,633,235	5,635,633	5,564,768
	Total Expenditure		(9,614,499)	(9,620,105)	(5,133,153)	(5,176,519)
	Net Deficit (Surplus)		(1,981,264)	(1,986,870)	502,481	388,249

8.1.2 MONTHLY FINANCIAL REPORT – JANUARY 2026

AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	Monthly Financial Report

OFFICER RECOMMENDATION

That Council RECEIVE the Financial Report for the period ending 31 January 2026 as presented.

BRIEF SUMMARY

The Monthly Financial Report for the period ending 31 January 2026 is attached.

BACKGROUND/COMMENT

Regulations 34 and 35 of the *Local Government (Financial Management) Regulations 1996* (the Regulations) require a monthly statement of financial activity, monthly statement of financial position and explanation of material variances to be presented to Council.

The report must be presented at an ordinary meeting of Council within two months after the end of the month to which the statement relates. Regulations prescribe the information to be contained in the report.

The Monthly Financial Report has been compiled to comply with the *Local Government Act 1995* (the Act), associated regulations, and to the extent they are not inconsistent with the Act and the Australian Accounting Standards (AAS).

In accordance with regulation 34(5) of the Regulations, Council has adopted on 4 August 2025, that the level to be used for reporting budget variances within monthly financial reporting for the 2025/26 financial year shall be \$20,000.

Under the Regulations we are only required to present the Statement of Financial Activity by Nature, however we have chosen to include it by Program as well.

The closing surplus as of 31 January 2026 was \$1,537,020.

Total rates outstanding at the end of January 2026 were \$374,482. Payments collected to the end of January 2026 were \$3,172,301 which equates to 89.4% of net rates. Those ratepayers with outstanding rates who have not paid in full, chosen to pay by instalments, or entered a payment arrangement are being followed up in accordance with Council Policy F.14 - Rate Recovery.

The Shire had a total of \$5,542,479 invested in interest bearing accounts on 31 January 2026, which is currently earning interest of 3.80% on Treasury OCDF

(\$1,364,457), 4.17% on CBA Reserve Term Deposit (\$3,902,089), 3.25% on CBA Municipal Account (\$214,383) and 0.75% on CBA Reserve Account (\$61,550).

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Local Government (Financial Management) Regulations 1996

34. Financial activity statement required each month (*Act* s.6.4)
- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month in the following detail —
 - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
 - (b) budget estimates to the end of the relevant month; and
 - (c) actual amounts of expenditure, revenue and income to the end of the relevant month; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the relevant month and a note containing a summary explaining the composition of the net current assets.
 - (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the relevant month; and
 - (b) recorded in the minutes of the meeting at which it is presented.
 - (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.
35. Financial position statement required each month
- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month and —
 - (a) the financial position of the local government as at the last day of the previous financial year; or
 - (b) if the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.

- (2) A statement of financial position must be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the previous month; and
 - (b) recorded in the minutes of the meeting at which it is presented.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The presentation of these monthly financial reports provides Council with regular updates regarding the status of the financial position and assists to comply with the Act and associated regulations.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



SHIRE OF WAGIN

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
FOR THE PERIOD ENDED 31 JANUARY 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Financial Activity by Nature	2
Statement of Financial Activity by Program	3
Statement of Financial Position	4
Note 1 Basis of Preparation	5
Note 2 Statement of Financial Activity Information	6
Note 3 Explanation of Material Variances	7

SHIRE OF WAGIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

BY NATURE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)		(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
General Rates		2,796,609	2,796,609	2,796,609	2,799,845	3,236	0.12%	
Rates (excluding general rate)		16,502	16,502	16,502	18,196	1,694	10.27%	
Grants, subsidies and contributions		2,043,431	2,043,431	1,211,549	1,151,056	(60,493)	(4.99%)	▼
Fees and charges		782,913	782,913	614,309	600,940	(13,369)	(2.18%)	
Interest Revenue		230,462	230,462	126,385	101,707	(24,678)	(19.53%)	▼
Other revenue		452,916	452,916	287,382	259,871	(27,511)	(9.57%)	▼
Profit on asset disposals		47,008	47,008	47,008	30,046	(16,962)	(36.08%)	
		6,369,841	6,369,841	5,099,744	4,961,661	(138,083)	(2.71%)	
Expenditure from operating activities								
Employee costs		(3,136,523)	(3,136,523)	(1,907,331)	(1,953,609)	(46,278)	(2.43%)	▼
Materials and contracts		(2,236,780)	(2,242,380)	(1,402,913)	(1,387,579)	15,334	1.09%	
Utility charges		(349,806)	(349,806)	(203,819)	(198,512)	5,307	2.60%	
Depreciation		(3,439,465)	(3,439,465)	(2,016,263)	(2,034,234)	(17,971)	(0.89%)	
Finance Costs		(17,682)	(17,682)	(7,575)	(8,653)	(1,078)	(14.24%)	
Insurance		(212,447)	(212,447)	(190,058)	(216,350)	(26,292)	(13.83%)	▼
Other expenditure		(212,236)	(212,236)	(109,349)	(85,820)	23,529	21.52%	▲
Loss on asset disposals		(9,560)	(9,560)	(9,560)	(6,466)	3,094	32.36%	
		(9,614,499)	(9,620,099)	(5,846,867)	(5,891,222)	(44,354)	0.76%	
Non-cash amounts excluded from operating activities	(b)	3,384,677	3,384,677	1,978,815	2,023,597	44,782	2.26%	▲
Amount attributable to operating activities		140,019	134,419	1,231,692	1,094,036	(137,656)	(11.18%)	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		1,263,394	1,263,394	711,952	749,376	37,423	5.26%	▲
Proceeds from disposal of assets		215,273	215,273	215,273	213,345	(1,928)	(0.90%)	
Proceeds from financial assets at amortised cost - self supporting loans		25,331	25,331	12,665	12,561	(104)	(0.82%)	
		1,503,998	1,503,998	939,890	975,282	35,391	3.77%	
Outflows from investing activities								
Payments for property, plant and equipment		(1,886,907)	(1,922,907)	(947,648)	(1,016,111)	(68,463)	(7.22%)	▼
Payments for construction of infrastructure		(2,043,921)	(2,043,921)	(1,666,786)	(828,160)	838,626	50.31%	▲
		(3,930,828)	(3,966,828)	(2,614,434)	(1,844,271)	770,163	(29.46%)	
Amount attributable to investing activities		(2,426,830)	(2,462,830)	(1,674,544)	(868,990)	805,554	(48.11%)	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new loans		1,600,000	1,600,000	0	0	0	0.00%	
Transfer from reserves		266,074	308,774	0	0	0	0.00%	
		1,866,074	1,908,774	0	0	0	0.00%	
Outflows from financing activities								
Repayment of borrowings		(76,165)	(76,165)	(39,641)	(39,182)	459	1.16%	
Transfer to reserves		(944,764)	(944,764)	(91,000)	(81,519)	9,481	10.42%	
		(1,020,929)	(1,020,929)	(130,641)	(120,702)	9,939	7.61%	
Amount attributable to financing activities		845,145	887,845	(130,641)	(120,702)	9,939	(7.61%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		1,441,666	1,441,666	1,441,666	1,432,676	(8,990)	(0.62%)	
Amount attributable to operating activities		140,019	134,419	1,231,692	1,094,036	(137,656)	(11.18%)	
Amount attributable to investing activities		(2,426,830)	(2,462,830)	(1,674,544)	(868,990)	805,554	(48.11%)	
Amount attributable to financing activities		845,145	887,845	(130,641)	(120,702)	9,939	(7.61%)	
Surplus or deficit after imposition of general rates	(a)	0	1,100	868,173	1,537,020	668,847	(77.04%)	

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF WAGIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

BY PROGRAM
BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		32,273	32,273	30,185	28,164	(2,021)	(6.70%)	▼
General Purpose Funding - Rates	6	2,796,609	2,796,609	2,796,609	2,799,845	3,236	0.12%	▲
General Purpose Funding - Other		1,289,842	1,289,842	740,020	789,981	49,961	6.75%	▲
Law, Order and Public Safety		127,350	127,350	97,107	82,302	(14,805)	(15.25%)	▼
Health		17,857	17,857	13,555	5,399	(8,156)	(60.17%)	▼
Education and Welfare		894,813	894,813	525,576	380,262	(145,314)	(27.65%)	▼
Community Amenities		426,647	426,647	398,109	399,912	1,803	0.43%	▲
Recreation and Culture		145,564	145,564	65,527	88,507	22,980	35.07%	▲
Transport		281,373	281,373	248,248	211,543	(36,705)	(14.79%)	▼
Economic Services		188,654	188,654	86,332	69,571	(16,761)	(19.41%)	▼
Other Property and Services		168,859	168,859	98,476	106,176	7,700	7.82%	▲
		6,369,841	6,369,841	5,099,744	4,961,661			
Expenditure from operating activities								
Governance		(502,041)	(502,041)	(382,678)	(432,396)	(49,718)	(12.99%)	▼
General Purpose Funding		(398,026)	(398,026)	(228,360)	(279,064)	(50,704)	(22.20%)	▼
Law, Order and Public Safety		(475,139)	(475,139)	(292,133)	(304,702)	(12,569)	(4.30%)	▼
Health		(233,259)	(233,259)	(136,183)	(142,620)	(6,436)	(4.73%)	▼
Education and Welfare		(1,115,674)	(1,115,674)	(658,568)	(552,879)	105,689	16.05%	▲
Community Amenities		(729,310)	(729,310)	(430,603)	(441,055)	(10,452)	(2.43%)	▼
Recreation and Culture		(2,167,082)	(2,172,682)	(1,269,258)	(1,299,799)	(30,541)	(2.41%)	▼
Transport		(2,889,472)	(2,889,472)	(1,732,579)	(1,831,147)	(98,568)	(5.69%)	▼
Economic Services		(507,955)	(507,955)	(292,917)	(237,405)	55,512	18.95%	▲
Other Property and Services		(596,541)	(596,541)	(423,589)	(370,155)	53,433	12.61%	▲
		(9,614,499)	(9,620,099)	(5,846,867)	(5,891,222)			
Non-cash amounts excluded from operating activities	(b)	3,384,677	3,384,677	1,978,815	2,023,597	44,782	2.26%	▲
Amount attributable to operating activities		140,019	134,419	1,231,692	1,094,036	(137,656)	(11.18%)	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		1,263,394	1,263,394	711,952	749,376	37,423	5.26%	▲
Proceeds from disposal of assets		215,273	215,273	215,273	213,345	(1,928)	(0.90%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		25,331	25,331	12,665	12,561	(104)	(0.82%)	▼
		1,503,998	1,503,998	939,890	975,282	35,391	3.54%	
Outflows from investing activities								
Payments for financial assets at amortised cost - self supporting		0	0	0	0	0		
Payments for property, plant and equipment	5	(1,886,907)	(1,922,907)	(947,648)	(1,016,111)	(68,463)	(7.22%)	▼
Payments for construction of infrastructure		(2,043,921)	(2,043,921)	(1,666,786)	(828,160)	838,626	50.31%	▲
		(3,930,828)	(3,966,828)	(2,614,434)	(1,844,271)	770,163	43.09%	
Non-cash amounts excluded from investing activities	2(b)	0	0	0	0	0	0.00%	
Amount attributable to investing activities		(2,426,830)	(2,462,830)	(1,674,544)	(868,990)	805,554	(32.01%)	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new loans		1,600,000	1,600,000	0	0	0		
Transfer from Reserves		266,074	308,774	0	0	0		
		1,866,074	1,908,774	0	0	0		
Outflows from financing activities								
Repayment of borrowings		(76,165)	(76,165)	(39,641)	(39,182)	459	1.16%	▲
Transfer to Reserves		(944,764)	(944,764)	(91,000)	(81,519)	9,481	10.42%	▲
		(1,020,929)	(1,020,929)	(130,641)	(120,702)	9,939		
Amount attributable to financing activities		845,145	887,845	(130,641)	(120,702)	9,939		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		1,441,666	1,441,666	1,441,666	1,432,676			
Amount attributable to operating activities		140,019	134,419	1,231,692	1,094,036			
Amount attributable to investing activities		(2,426,830)	(2,462,830)	(1,674,544)	(868,990)			
Amount attributable to financing activities		845,145	887,845	(130,641)	(120,702)			
Surplus or deficit after imposition of general rates	1	0	1,100	868,173	1,537,020			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 3 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2023/24 year is \$20,000

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

**SHIRE OF WAGIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JANUARY 2026**

	Supplementary Information	30 June 2026 \$	31 January 2026 \$
CURRENT ASSETS			
Cash and cash equivalents	3	5,429,569	5,543,028
Trade and other receivables	7	207,698	437,744
Other financial assets	8	25,331	12,770
Inventories	8	50,283	50,283
Contract assets	8	0	0
Other assets	8	32,906	0
TOTAL CURRENT ASSETS		5,745,787	6,043,825
NON-CURRENT ASSETS			
Trade and other receivables		93,377	93,377
Other financial assets		144,281	144,281
Property, plant and equipment Infrastructure		19,075,975	19,027,875
		130,129,476	129,797,849
TOTAL NON-CURRENT ASSETS		149,443,109	149,063,382
TOTAL ASSETS		155,188,896	155,107,207
CURRENT LIABILITIES			
Trade and other payables	9	241,129	242,925
Other liabilities	12	128,458	264,342
Borrowings	11	76,165	36,982
Employee related provisions	12	611,982	611,982
TOTAL CURRENT LIABILITIES		1,057,735	1,156,231
NON-CURRENT LIABILITIES			
Borrowings	11	246,085	246,085
Employee related provisions		68,707	68,707
TOTAL NON-CURRENT LIABILITIES		314,792	314,792
TOTAL LIABILITIES		1,372,527	1,471,023
NET ASSETS		153,816,369	153,636,183
EQUITY			
Retained surplus		30,359,856	30,098,151
Reserve accounts	4	3,882,119	3,963,638
Revaluation surplus		119,574,394	119,574,394
TOTAL EQUITY		153,816,369	153,636,183

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

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

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

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 January 2024

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

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

	Adopted Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 January 2026
Current assets			
Cash and cash equivalents	5,429,569	5,429,569	5,543,028
Financial assets at amortised cost	25,331	0	0
Rates receivables	78,960	78,014	298,354
Receivables	136,223	129,684	139,390
Other current assets	83,189	108,520	63,053
	<u>5,753,272</u>	<u>5,745,787</u>	<u>6,043,825</u>
Less: Current liabilities			
Payables	(240,980)	(241,129)	(242,925)
Borrowings	(76,165)	(76,165)	(36,982)
Contract liabilities	(127,164)	(128,458)	(264,342)
Provisions	(611,981)	(611,982)	(611,982)
	<u>(1,056,290)</u>	<u>(1,057,735)</u>	<u>(1,156,231)</u>
Net Current Assets	4,696,982	4,688,052	4,887,594
Less: Total adjustments to net current assets	(c) (3,255,316)	(3,255,376)	(3,350,574)
Closing funding surplus / (deficit)	<u>1,441,666</u>	<u>1,432,676</u>	<u>1,537,020</u>

(b) Non-cash amounts excluded from operating activities

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

Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(47,008)	(47,008)	(30,046)
Less: Movement in liabilities associated with restricted cash	(10)	0	12,943
Movement in employee benefit provisions	(17,330)	0	0
Add: Loss on asset disposals	9,560	9,560	6,466
Add: Depreciation on assets	3,439,465	2,016,263	2,034,234
Total non-cash items excluded from operating activities	<u>3,384,677</u>	<u>1,978,815</u>	<u>2,023,597</u>

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded

from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation*

32 to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 January 2026
Adjustments to net current assets			
Less: Reserves - restricted cash	(3,882,059)	(3,882,119)	(3,963,638)
Less: - Financial assets at amortised cost - self supporting loans	(25,331)	(25,331)	(12,770)
Add: Borrowings	76,165	76,165	36,982
Add: Provisions employee related provisions	575,909	575,909	588,852
Total adjustments to net current assets	<u>(3,255,316)</u>	<u>(3,255,376)</u>	<u>(3,350,574)</u>

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2025-26 year is \$20,000

Nature or type	Var. \$	Explanation of variances		
		Timing	Permanent	
Revenue from operating activities				
Grants, subsidies and contributions	(60,493)	▼	Timing of grant income	Higher than estimated 2025/26 FAG allocation
Interest Revenue	(24,678)	▼		Interest rates lower than anticipated
Other revenue	(27,511)	▼	Under budget on various items including Landcare Reimbursements (\$23K), Council Housing Reimbursements (\$3K), Diesel Fuel Rebate (5K)	
Expenditure from operating activities				
Employee costs	(46,278)	▼	Over budget on various items including Admin Salaries (\$22K), Town Hall Mtce (\$13K), Rural Tree Pruning (\$22K), Staff Training (\$7K)	
Insurance	(26,292)	▼	Timing of budget allocations	Budget error on split up of DFES catagories (\$15K)
Other expenditure	23,529	▲	Under budget on Landcare (\$23K)	
Non-cash amounts excluded from operating activities	44,782	▲		Lower than anticipated profit on asset disposals, Restricted Cash Liabiliites (Interest on Leave Reserve) and Depreciation
Investing activities				
Proceeds from capital grants, subsidies and contributions	37,423	▲	Timing of grant income (and ability to recognise grant income due to related project expenditure)	
Payments for property, plant and equipment	(68,463)	▼	Timing of projects as detailed in 'Capital Acq Details' sheet	
Payments for construction of infrastructure	838,626	▲	Timing of projects as detailed in 'Capital Acq Details' sheet	

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
TABLE OF CONTENTS

1	Key Information	9
2	Key Information - Graphical	10
3	Cash and Financial Assets	11
4	Reserve Accounts	12
5	Capital Acquisition	13
6	Disposal of Assets	16
7	Receivables	17
8	Other Current Assets	18
9	Payables	19
10	Rate Revenue	20
11	Borrowings	21
12	Other Current Liabilities	22
13	Grants and Contributions	23
14	Capital Grants and Contributions	24
15	Bonds and Deposits	25
16	Budget Amendments	26
17	Chart of Accounts	27

**SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026**

1 KEY INFORMATION

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1,441,666	\$1,441,666	\$1,432,676	(\$8,990)
Closing	\$0	\$868,173	\$1,537,020	\$668,847

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$5,543,028	% of total
Unrestricted Cash	\$1,579,390	28.5%
Restricted Cash	\$3,963,638	71.5%

Refer to Note 3 - Cash and Financial Assets

Payables	
	\$242,925 % Outstanding
Trade Payables	\$217,621
0 to 30 Days	92.0%
Over 30 Days	4.8%
Over 90 Days	3.1%

Refer to Note 9 - Payables

Receivables	
	\$139,390 % Collected
Rates Receivable	\$374,482 89.4%
Trade Receivable	\$139,390 % Outstanding
Over 30 Days	57.7%
Over 90 Days	22.3%

Refer to Note 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$140,019	\$1,231,692	\$1,094,036	(\$137,656)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2,818,041	% Variance
YTD Budget	\$2,813,111	0.2%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$1,151,056	% Variance
YTD Budget	\$1,211,549	(5.0%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$600,940	% Variance
YTD Budget	\$614,309	(2.2%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2,426,830)	(\$1,674,544)	(\$868,990)	\$805,554

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$213,345	%
Adopted Budget	\$215,273	99.1%

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1,844,271	% Spent
Adopted Budget	\$3,930,828	46.9%

Refer to Note 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$749,376	% Received
Adopted Budget	\$1,263,394	59.3%

Refer to Note 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$845,145	(\$130,641)	(\$120,702)	\$9,939

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$39,182
Interest expense	\$8,653
Principal due	\$307,575

Refer to Note 11 - Borrowings

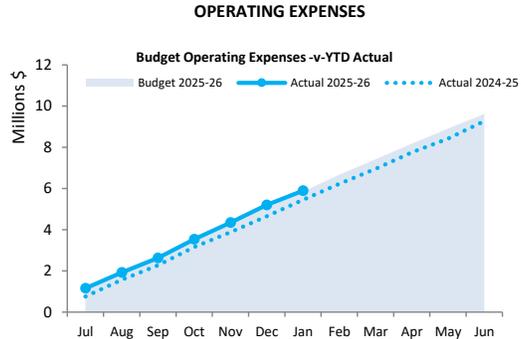
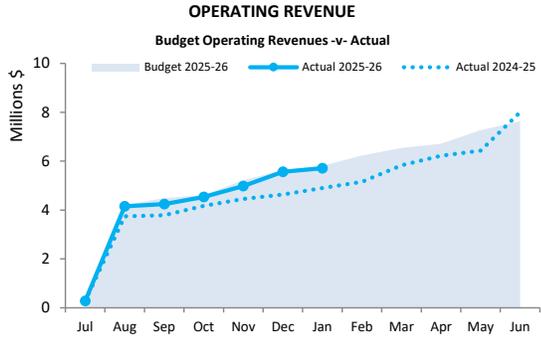
Reserves	
Reserves balance	\$3,963,638
Interest earned	\$81,519

Refer to Note 4 - Cash Reserves

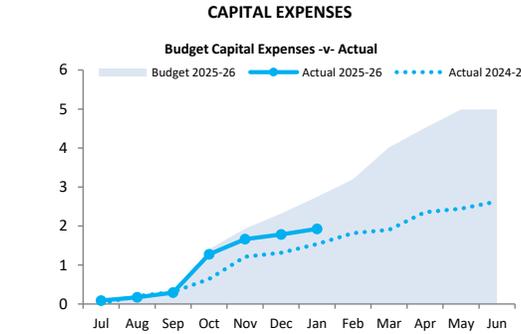
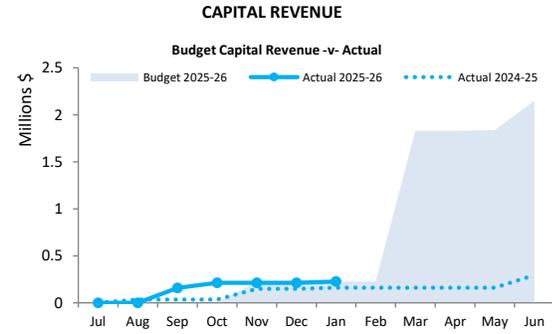
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

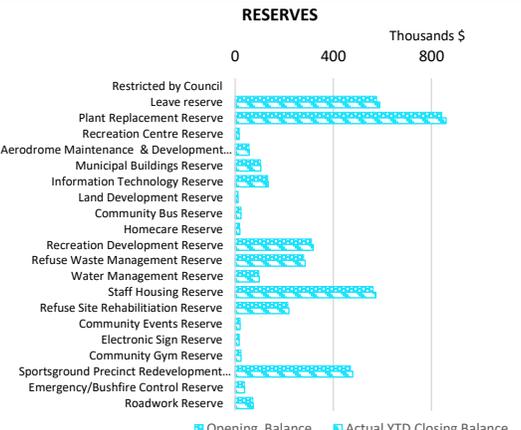
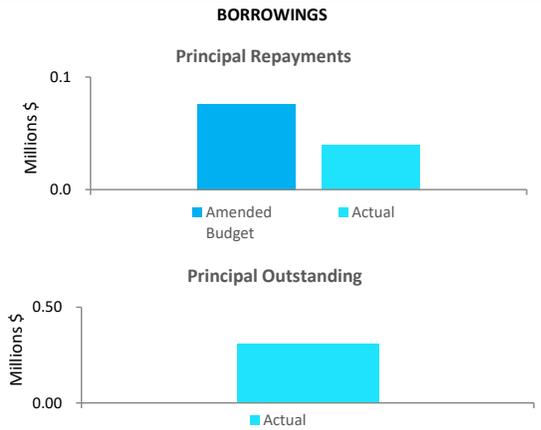
OPERATING ACTIVITIES



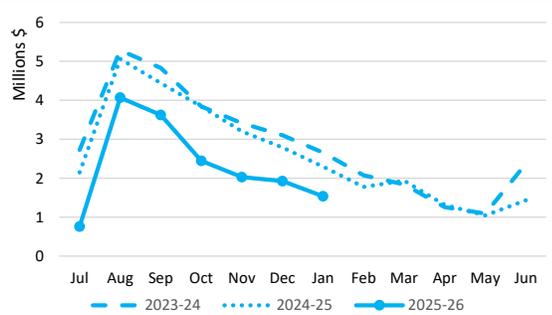
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



SHIRE OF WAGIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2026

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Petty Cash	Cash and cash equivalents	550	0	550		N/A	NIL	On hand
Municipal Cash at Bank	Cash and cash equivalents	214,383	0	214,383		CBA	3.25%	On hand
At Call Deposits								
Treasury Overnight Cash Deposit Facility	Cash and cash equivalents	1,364,457	0	1,364,457		WATC	3.80%	N/A
Reserve Cash at Bank	Cash and cash equivalents	0	61,550	61,550		CBA	0.75%	N/A
Term Deposits								
Reserve Investment Account 1	Cash and cash equivalents	0	3,902,089	3,902,089		CBA	4.17%	17/02/26
Total		1,579,390	3,963,638	5,543,028	0			
Comprising								
Cash and cash equivalents		1,579,390	3,963,638	5,543,028	0			
		1,579,390	3,963,638	5,543,028	0			

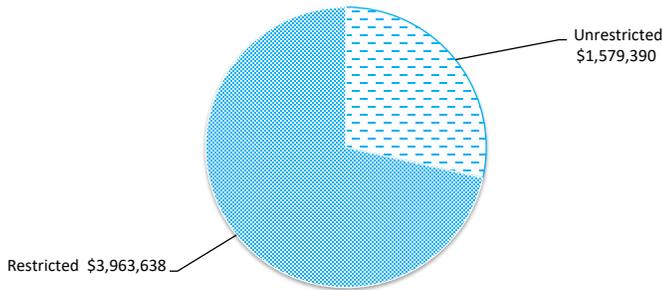
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

4 RESERVE ACCOUNTS

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
Restricted by Council									
Leave reserve	575,909	17,277	12,943	0	0	0	0	593,186	588,852
Plant Replacement Reserve	842,577	25,277	17,246	0	0	(195,128)	0	672,726	859,823
Recreation Centre Reserve	16,180	485	364	0	0	(6,700)	0	9,965	16,544
Aerodrome Maintenance & Developme	56,114	1,683	1,115	0	0	0	0	57,797	57,229
Municipal Buildings Reserve	102,868	3,086	1,993	0	0	0	0	105,954	104,861
Information Technology Reserve	132,896	3,987	1,448	0	0	0	0	136,883	134,344
Land Development Reserve	11,818	355	266		0	0	0	12,173	12,083
Community Bus Reserve	23,504	705	537	800	0	0	0	25,009	24,041
Homecare Reserve	18,545	556	948	0	0	0	0	19,101	19,493
Recreation Development Reserve	311,071	9,332	6,725	0	0	(30,946)	0	289,457	317,796
Refuse Waste Management Reserve	279,158	8,375	6,274	9,502	0	0	0	297,035	285,432
Water Management Reserve	96,114	2,883	1,921	18,000	0	0	0	116,997	98,035
Staff Housing Reserve	562,104	16,863	11,636	800,000	0	0	0	1,378,967	573,741
Refuse Site Rehabilitation Reserve	214,364	6,431	4,552	0	0	0	0	220,795	218,916
Community Events Reserve	19,891	597	314	0	0	0	0	20,488	20,205
Electronic Sign Reserve	16,324	490	367	0	0	0	0	16,814	16,691
Community Gym Reserve	23,361	701	581	0	0	0	0	24,062	23,942
Sportsground Precinct Redevelopment I	470,072	14,102	9,369	0	0	(76,000)	0	408,174	479,441
Emergency/Bushfire Control Reserve	37,205	1,116	836	0	0	0	0	38,321	38,041
Roadwork Reserve	72,042	2,161	2,084	0	0	0	0	74,203	74,126
	3,882,119	116,462	81,519	828,302	0	(308,774)	0	4,518,109	3,963,638

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
	\$	\$	\$	\$	\$
Buildings	1,013,257	1,049,257	99,256	14,627	(84,629)
Furniture and equipment	133,700	133,700	108,442	104,330	(4,112)
Plant and equipment	739,950	739,950	739,950	891,513	151,563
Infrastructure - roads	1,535,436	1,535,436	1,258,322	673,908	(584,414)
Infrastructure - other	342,608	342,608	275,772	143,005	(132,767)
Infrastructure - drainage	165,877	165,877	132,692	11,247	(121,445)
Payments for Capital Acquisitions	3,930,828	3,966,828	2,614,434	1,844,271	(770,163)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	1,263,394	1,263,394	711,952	749,376	37,423
Borrowings	1,600,000	1,600,000	0	0	0
Other (disposals & C/Fwd)	215,273	215,273	215,273	213,345	(1,928)
Cash backed reserves					
Recreation Development Reserve	0	30,946	0	0	0
Plant Replacement Reserve	195,128	195,128	0	0	0
Sportsground Precinct Redevelopment Reserve	0	76,000	0	0	0
Contribution - operations	657,033	579,387	1,687,209	881,550	(805,658)
Capital funding total	3,930,828	3,966,828	2,614,434	1,844,271	(770,163)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

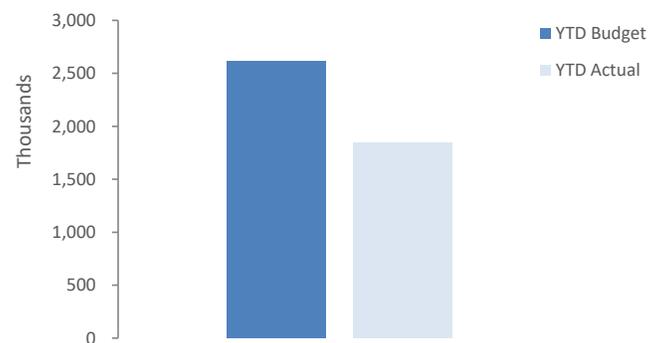
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

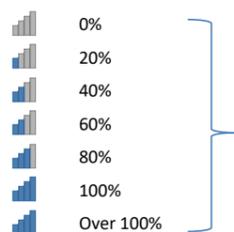
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

Level of completion indicator, please see table at the end of this note for further detail.

Account Number	Job Number	Sheet Category	Account/Job Description	Adopted	Amended		YTD Actual	Variance (Under)/Over
				Budget	Budget	YTD Budget		
				\$	\$	\$	\$	\$
Land								
Economic Services								
E167465		515	Creation of Lot 429 Tudhoe Street	0	0	0	(5,640)	(5,640)
Total - Economic Services				0	0	0	(5,640)	(5,640)
Total - Land				0	0	0	(5,640)	(5,640)
Buildings								
Governance								
E167744	B2505	521	Admin Building - Roof Safety System	(10,000)	(10,000)	(10,000)	0	10,000
Total - Governance				(10,000)	(10,000)	(10,000)	0	10,000
Health								
Education & Welfare								
Recreation And Culture								
E167784	B2203	521	NAB Building	(10,257)	(10,257)	(10,256)	0	10,256
E167780	B2401	521	Upgrade toilet at sportsground - Disable Access	0	0	0	(238)	(238)
E167780	B2501	521	Recreation Centre - New meter box	(20,000)	(56,000)	(14,000)	0	14,000
E167784	B2504	521	Court House - Create door to Courtyard	(8,000)	(8,000)	0	0	0
E167475	B2602	521	32 Ballagin Street - Roof repairs	(30,000)	(30,000)	(30,000)	(909)	29,091
E167777	B2607	521	Swimming Pool - Power Board Main plantroom	(20,000)	(20,000)	(20,000)	0	20,000
E167777	B2608	521	Swimming Pool - Replace kiosk carpet with non slip epoxy coating	(10,000)	(10,000)	(10,000)	0	10,000
E167780	B2611	521	Hockey/Cricket Pavilion - Electrical Connections	0	0	0	(6,371)	(6,371)
Total - Recreation And Culture				(98,257)	(134,257)	(84,256)	(7,518)	76,738
Other Property & Services								
E167475	B2604	521	New Staff House 1 (3 x 2 modular)	(450,000)	(450,000)	0	0	0
E167475	B2605	521	New Staff House 2 (3 x 2 modular)	(450,000)	(450,000)	0	0	0
E167475	B2610	521	Admin Office - Carpet Replacement (Walkways)	(5,000)	(5,000)	(5,000)	(7,109)	(2,109)
Total - Other Property & Services				(905,000)	(905,000)	(5,000)	(7,109)	(2,109)
Total - Buildings				(1,013,257)	(1,049,257)	(99,256)	(14,627)	84,629
Plant & Equipment								
Governance								
E167746	PE2404	525	2025/26 - CEO - Isuzu MUX	(61,250)	(61,250)	(61,250)	(65,437)	(4,187)
Total - Governance				(61,250)	(61,250)	(61,250)	(65,437)	(4,187)
Law, Order & Public Safety								
E167776	PE2601	525	Refurbish SAM trailer to an emergency use trailer	(5,000)	(5,000)	(5,000)	0	5,000
E167776	PE2605	525	Isuzu D-Max - SES (Funded by DFES)	0	0	0	(149,052)	(149,052)
Total - Law, Order & Public Safety				(5,000)	(5,000)	(5,000)	(149,052)	(144,052)
Health								
E167751	PE2602	525	2025/26 - Doctor's Vehicle	(50,000)	(50,000)	(50,000)	(40,204)	9,796
Total - Health				(50,000)	(50,000)	(50,000)	(40,204)	9,796
Transport								
E167761	PE2603	525	2025/26 - Grader	(430,000)	(430,000)	(430,000)	(426,821)	3,179
E167761	PE2604	525	2025/26 - Multipac Multi Tyred Roller	(193,700)	(193,700)	(193,700)	(210,000)	(16,300)
Total - Transport				(623,700)	(623,700)	(623,700)	(636,821)	(13,121)
Total - Plant & Equipment				(739,950)	(739,950)	(739,950)	(891,513)	(151,563)
Furniture & Equipment								
Governance								
E167742	FE2401	523	New Server - Administration	(66,000)	(66,000)	(66,000)	(67,796)	(1,796)
Total - Governance				(66,000)	(66,000)	(66,000)	(67,796)	(1,796)
Law, Order & Public Safety								
E167110	FE2603	523	CCTV - Animal Pound	(10,000)	(10,000)	(10,000)	0	10,000
Total - Law, Order & Public Safety				(10,000)	(10,000)	(10,000)	0	10,000
Other Health								
Recreation & Culture								
E167284	FE2601	523	Floor Cleaner - Recreation Centre	(13,000)	(13,000)	(7,582)	(11,892)	(4,310)
E167756	FE2602	523	CCTV - 2 Pan Tilt Zoom Cameras for Sportsground	(15,000)	(15,000)	(7,500)	0	7,500
E167756	FE2605	523	Wireless Internet - Eric Farrow Pavilion	(10,000)	(10,000)	0	(8,148)	(8,148)
E167756	FE2606	523	Rec Centre - Two Burner Griddle / Gas Range Static Oven	(6,500)	(6,500)	(4,160)	(5,439)	(1,279)
E167284	FE2609	523	New Dishwasher - Recreation Centre	(5,500)	(5,500)	(5,500)	(4,939)	561
E167754	FE2610	523	Pool Cleaner - WAVE 100 CB	0	0	0	(6,117)	(6,117)
Total - Recreation & Culture				(50,000)	(50,000)	(24,742)	(36,535)	(11,793)
Transport								
E167763	FE2607	523	Depot - High Pressure Cleaner	(7,700)	(7,700)	(7,700)	0	7,700
Total - Transport				(7,700)	(7,700)	(7,700)	0	7,700
Total - Furniture & Equipment				(133,700)	(133,700)	(108,442)	(104,330)	4,112

5 CAPITAL ACQUISITIONS - DETAILED

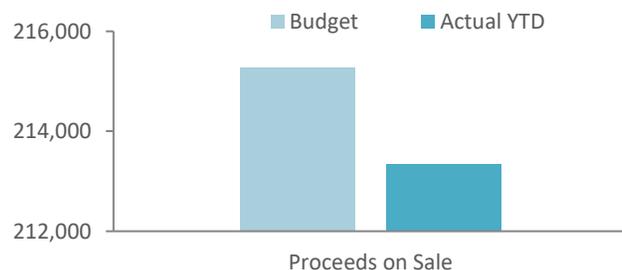
Account Number	Job Number	Sheet Category	Account/Job Description	Budget	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Infrastructure - Roads								
Transport								
E167103	CP357	541	2023/24 - Shire - Main Drain/Padbury Lane	(25,000)	(25,000)	(19,996)	(23,052)	(3,056)
E167103	CP366	541	2024/25 - RTR - Beaufort Road - Reconstruct seal widen	0	0	0	(547)	(547)
E167103	CP369	541	2024/25 - Shire - Rowells road - Gravel Sheet	0	0	0	(722)	(722)
E167103	CP374	541	2024/25 - RTR - Ballagin Road - Reconstruct seal widen	0	0	0	(726)	(726)
E167103	CP378	541	2024/25 - Shire - Thornton Street - Kerbing both sides	(7,422)	(7,422)	(7,422)	(7,422)	(0)
E167103	CP379	541	2024/25 - Shire - Lukin street - Kerbing both sides	(5,616)	(5,616)	(5,616)	(5,616)	(0)
E167103	CP380	541	2024/25 - Shire - Trenton Street - Kerbing north side	(11,018)	(11,018)	(11,018)	(11,018)	(0)
E167103	CP383	541	2024/25 - Shire - Hunt street - Reseal	(29,000)	(29,000)	(23,196)	0	23,196
E167103	CP386	541	2024/25 - LRCIP4 - Bullock Hills Road - Reconstruct seal widen	0	0	0	(374)	(374)
E167105	BR3068	545	2024/25 - Dongolocking Road SLK 10.42 - Culvert replace sleepers	(65,877)	(65,877)	(52,700)	0	52,700
E167103	CP395	541	2025/26 - RRG - Beaufort Road - Reconstruct Seal Widen	(181,015)	(181,015)	(144,804)	(41,514)	103,290
E167103	CP396	541	2025/26 - RTR - Bullock Hills Road - Reconstruct Seal Widen	(180,000)	(180,000)	(144,396)	(160,307)	(15,911)
E167103	CP397	541	2025/26 - RTR - Behn Ord Road - Reconstruct Seal Widen	(139,000)	(139,000)	(111,192)	(127,556)	(16,364)
E167103	CP398	541	2025/26 - RTR - Bockaring road - Reconstruct Seal Widen	(180,422)	(180,422)	(144,332)	(176,026)	(31,694)
E167103	CP399	541	2025/26 - Shire - Gundaring Road - Gravel widen west side of roac	(25,337)	(25,337)	(24,983)	(18,047)	6,936
E167103	CP400	541	2025/26 - Shire - Behn-Ord Road - Gravel Sheet	(55,000)	(55,000)	(53,223)	(40,686)	12,537
E167103	CP401	541	2025/26 - Shire - Toolibin South Road - Gravel Sheet	(65,000)	(65,000)	(62,900)	(48,967)	13,933
E167103	CP404	541	2025/26 - Thornton Street Kerbing - south side	(23,907)	(23,907)	(19,120)	0	19,120
E167103	CP405	541	2025/26 - Ventnor street Kerbing - Ware to Warwick	(23,907)	(23,907)	(19,120)	0	19,120
E167103	CP406	541	2025/26 - Khedive Street Kerbing - Both Sides	(20,000)	(20,000)	(15,992)	0	15,992
E167103	CP407	541	2025/26 - RRG - Jaloran Road - Reseal	(150,216)	(150,216)	(120,168)	0	120,168
E167103	CP408	541	2025/26 - Shire - Vernal Street - Reseal 2 coat	(42,200)	(42,200)	(33,752)	0	33,752
E167105	CP411	545	2025/26 - Shire - Culvert repairs as needed	(100,000)	(100,000)	(79,992)	(11,247)	68,745
E167103	CP410	541	2025/26 - RRG - Ballagin Road - Reconstruct Seal Widen	(371,376)	(371,376)	(297,092)	(11,328)	285,764
Total - Transport				(1,701,313)	(1,701,313)	(1,391,014)	(685,155)	705,859
Total - Infrastructure - Roads				(1,701,313)	(1,701,313)	(1,391,014)	(685,155)	705,859
Account Number	Job Number	Balance Sheet Category	Account/Job Description	Budget	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
				\$	\$	\$	\$	\$
Infrastructure - Other								
Law, Order & Public Safety								
E167112	IO028	543	250,000L Emergency Water Tank - Wagin Airfield	(10,308)	(10,308)	(8,244)	(3,083)	5,161
E167112	IO029	543	Pump & Emergency Water Connection - Dams via wier	0	0	0	0	0
E167112	IO2604	543	Wedgescarrup BFB Water Tank	(15,300)	(15,300)	(12,240)	(13,597)	(1,357)
Total - Law, Order & Public Safety				(25,608)	(25,608)	(20,484)	(16,680)	3,804
Community Amenities								
E167191	IO2504	543	Wagin Cemetery - New niche wall	(10,000)	(10,000)	(8,000)	(7,500)	500
Total - Community Amenities				(10,000)	(10,000)	(8,000)	(7,500)	500
Recreation & Culture								
E167112	IO2501	543	Sportsground Water Tank	(48,500)	(48,500)	(38,800)	(23,950)	14,850
E167757	IO2502	543	Swimming Pool - Paving repairs under roller track	(8,500)	(8,500)	(8,500)	(8,400)	100
E167758	IO2507	543	Wetlands - Disabled Parking and Access Ramp	(30,000)	(30,000)	(24,000)	0	24,000
E167757	IO2601	543	Swimming Pool - Replacement Shadesail	(12,000)	(12,000)	(9,600)	(9,900)	(300)
E167758	IO2602	543	Drought Resilience Project - Grant Expenditure	(60,000)	(60,000)	(48,000)	(2,862)	45,138
E167758	IO2605	543	Sportsground Basketball Court Resurfacing	(40,000)	(40,000)	(32,000)	0	32,000
Total - Recreation & Culture				(199,000)	(199,000)	(160,900)	(45,112)	115,788
Transport								
E167782	IO2606	543	Airfield Taxiway Upgrade	0	0	0	(73,389)	(73,389)
Total - Transport				0	0	0	(73,389)	(73,389)
Total - Infrastructure - Other				(234,608)	(234,608)	(189,384)	(142,680)	46,704
Infrastructure - Footpaths								
Transport								
E167124	CP402	543	2025/26 - Thornton Street Footpath - Tarbet to Theta	(60,000)	(60,000)	(47,996)	(325)	47,671
E167124	CP403	543	2025/26 - Ventnor Street Footpath - Ware to Warwick	(48,000)	(48,000)	(38,392)	0	38,392
Total - Infrastructure - Footpaths				(108,000)	(108,000)	(86,388)	(325)	86,063
Total - Infrastructure - Footpaths				(108,000)	(108,000)	(86,388)	(325)	86,063
Grand Total				(3,930,828)	(3,966,828)	(2,614,434)	(1,844,271)	770,163

SHIRE OF WAGIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES

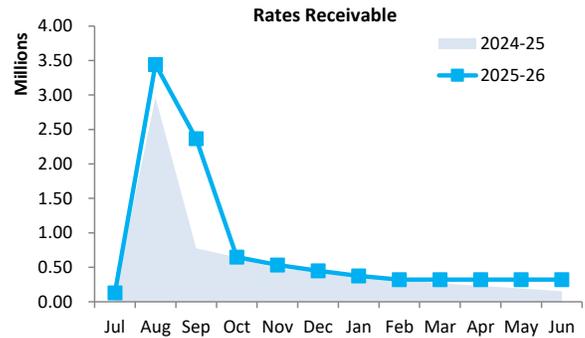
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget (As amended)				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
P01Y20	2019 Isuzu MU-X MY19 4x4 LST SUV Wagon Automatic (CEO)	0	27,273	27,273	0	0	28,164	28,164	0
	Health								
P05Y21	Toyota Kluger AWD Hybrid Wagon - Doctors	27,750	37,000	9,250	0	28,552	27,932	0	(621)
	Transport								
P12Y19	2018 Komatsu GD655-5 Grader	119,515	130,000	10,485	0	128,367	130,250	1,883	0
P49	2016 Multipac Multi Tyred Roller	30,560	21,000	0	(9,560)	32,846	27,000	0	(5,846)
		177,825	215,273	47,008	(9,560)	189,765	213,345	30,046	(6,466)



7 RECEIVABLES

Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous years	144,372	154,142
Levied this year	3,237,046	3,392,641
Less - collections to date	(3,227,276)	(3,172,301)
Gross rates collectable	154,142	374,482
Net rates collectable	154,142	374,482
% Collected	95.4%	89.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(3,535)	48,743	3,370	34,421	23,886	106,884
Percentage	(3.3%)	45.6%	3.2%	32.2%	22.3%	
Balance per trial balance						
Sundry receivable						106,884
Other Receivables						(7,173)
LSL Receivables (Current)						39,679
Total receivables general outstanding						139,390

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

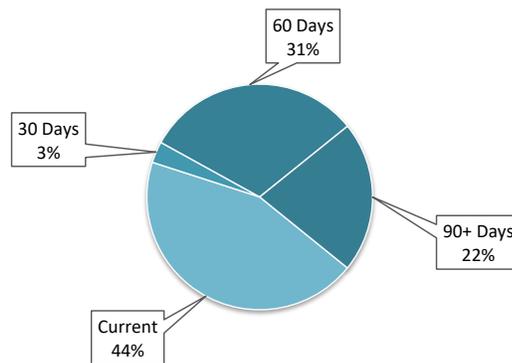
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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

Accounts Receivable (non-rates)



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 January 2026
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	25,331	0	(12,561)	12,770
Inventory				
Fuel and materials (including gravel)	50,283	0	0	50,283
Accrued income	32,906	0	(32,906)	0
Contract assets				
Contract assets	0	0	0	0
Total other current assets	108,520	0	(45,466)	63,053
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

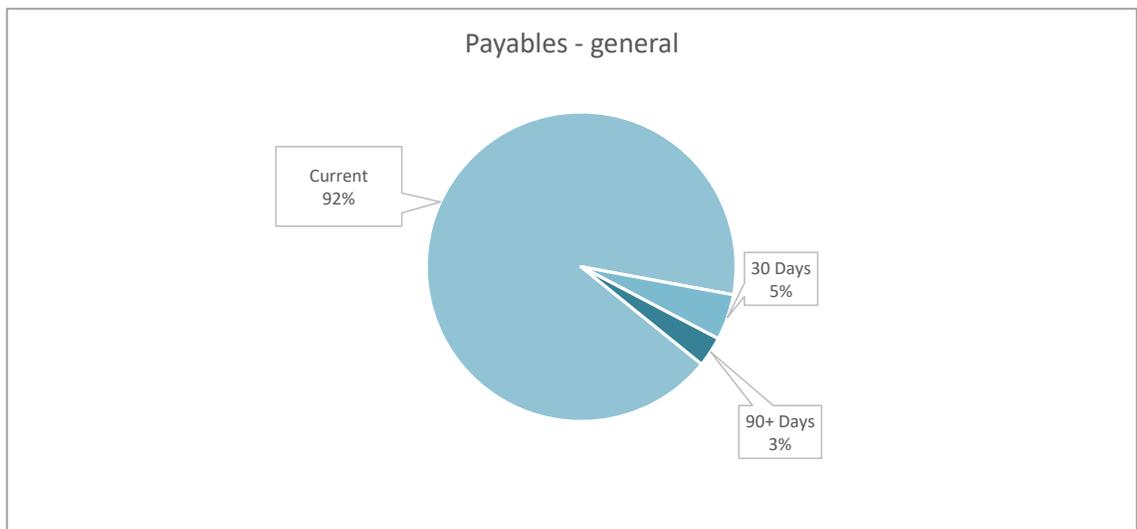
Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	200,290	10,417	100	6,815	217,621
Percentage	0%	92%	4.8%	0%	3.1%	
Balance per trial balance						
Sundry creditors						217,621
ATO liabilities						0
Accrued interest on borrowings						1,881
Payroll creditors						0
Bonds and deposits held						23,423
Total payables general outstanding						242,925
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



10 RATE REVENUE

General rate revenue

RATE TYPE	Budget						YTD Actual				
	Rate in \$	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
Gross rental value											
Non-commercial	9.5405	677	8,765,908	833,156	0	0	833,156	833,156	0	0	833,156
Commercial	12.6133	67	2,107,993	265,887	0	0	265,887	265,887	0	0	265,887
Unimproved value									0		
UV	0.3293	276	500,954,000	1,649,642	0	0	1,649,642	1,649,642	0	0	1,649,642
Sub-Total		1,020	511,827,901	2,748,685	0	0	2,748,685	2,748,685	0	0	2,748,685
Minimum payment	Minimum \$										
Gross rental value											
Non-commercial	775	135	232,356	104,625	0	0	104,625	104,625	0	0	104,625
Commercial	775	22	45,192	17,050	0	0	17,050	17,050	0	0	17,050
Unimproved value											
UV	775	104	14,643,565	80,600	0	0	80,600	80,600	0	0	80,600
Sub-total		261	14,921,113	202,275	0	0	202,275	202,275	0	0	202,275
		1,281	526,749,014	2,950,960	0	0	2,950,960	2,950,960	0	0	2,950,960
Discount							(154,350)				(150,819)
Concession							(1,302)				0
Amount from general rates							2,795,308				2,800,141
Rates Written Off							(1,000)				(297)
Ex-gratia rates CBH							16,502	16,502	0	0	18,196
Total general rates							2,810,810				2,818,041
Total		1,281					2,810,810				2,818,041

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2025	New Loans			Principal Repayments			Principal Outstanding		Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Actual	Adopted Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture													
Swimming Pool Redevelopment	139	140,704	0	0	0	(8,477)	(17,172)	(17,172)	132,227	123,532	(3,541)	(7,833)	(7,833)
Other property and services													
Staff Housing	137	76,683	0	0	0	(10,824)	(18,791)	(18,791)	65,859	57,892	(2,531)	(4,670)	(4,670)
Doctor Housing	138	14,871	0	0	0	(7,321)	(14,871)	(14,871)	7,550	0	(466)	(824)	(824)
Staff Housing	143		0	1,600,000	1,600,000	0	0	0	0	1,600,000	0	0	0
		232,258	0	1,600,000	1,600,000	(26,622)	(50,834)	(50,834)	205,636	1,781,424	(6,538)	(13,327)	(13,327)
Self supporting loans													
Recreation and culture													
Wagin Ag Society	141	33,978	0	0	0	(11,156)	(22,481)	(22,481)	44,635	33,310	(516)	(1,049)	(1,049)
Wagin Bowls Club	142	56,014	0	0	0	(1,405)	(2,850)	(2,850)	57,304	55,859	(1,599)	(3,306)	(3,306)
		89,992	0	0	0	(12,561)	(25,331)	(25,331)	101,939	89,169	(2,115)	(4,355)	(4,355)
Total		322,250	0	1,600,000	1,600,000	(39,182)	(76,165)	(76,165)	307,575	1,870,593	(8,653)	(17,682)	(17,682)
Current borrowings		76,165							36,982				
Non-current borrowings		246,085							246,085				
		322,250							283,068				

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2025-26

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Budget	Balance Unspent
	Actual	Budget							
Staff Housing	\$ 0	\$ 1,600,000	WATC	Debenture	8	\$ 373,538	5.20%	\$ 0	\$ 0
	0	1,600,000				373,538		0	0

The Shire has no unspent debenture funds as at 30th June 2026, nor is it expected to have unspent funds as at 30th June 2027

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2026
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		21,950	0	121,969	(121,792)	22,127
- Capital grant/contribution liabilities		106,508	0	681,005	(545,299)	242,215
Total other liabilities		128,458	0	802,974	(667,091)	264,342
Employee Related Provisions						
Annual leave		260,707	0	0	0	260,707
Long service leave		279,911	0	0	0	279,911
Total Employee Related Provisions		540,617	0	0	0	540,617
Other Provisions						
Provision for LSL On-costs (Current)		34,674	0	0	0	34,674
Provision for Annual Leave On-costs (Current)		36,691	0	0	0	36,691
Total Other Provisions		71,365	0	0	0	71,365
Total other current assets		740,440	0	802,974	(667,091)	876,324
Amounts shown above include GST (where applicable)						

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

SHIRE OF WAGIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2026
 13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

OPERATING ACTIVITIES

Provider	Unspent operating grant, subsidies and contributions liability				Operating grants, subsidies and contributions revenue			
	Liability	Increase	Liability	Current	Adopted	Amended	Amended	YTD
	1 July 2025	in Liability	Reduction (As revenue)	Liability 31 Jan 2026	Budget Revenue	YTD Budget	Annual Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	581,577	290,788	581,577	343,999
Grants Commission - Roads (WALGGC)	0	0	0	0	302,633	151,316	302,633	168,407
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0	64,018	(64,018)	0	80,000	60,000	80,000	64,018
DFES Grant - ESL Admin Contribution	0	0	0	0	4,000	4,000	4,000	4,000
DFES Grant -Operating SES	1,295	21,638	(8,727)	14,206	30,150	22,611	30,150	8,727
Western Power Bushfire Volunteers Grant	0	333	(274)	59	0	0	0	274
Education and welfare								
Homecare - CHSP Operating Grant	0	0	0	0	345,927	201,789	345,927	129,026
Homecare - HCP Operating Grant	0	0	0	0	367,518	214,382	367,518	178,245
Homecare - Donations	0	0	0	0	0	0	0	864
Homecare - NDIS Contributions	0	0	0	0	52,919	30,863	52,919	6,907
Support at Home Grant	0	0	0	0	10,380	6,055	10,380	10,381
Recreation and culture								
Australia Day Grant	0	8,000	(8,000)	0	10,000	5,831	10,000	8,000
SLWA - Library Technology Grant	0	0	0	0	10,900	6,356	10,900	0
Lotterywest - Christmas Street Carnival	0	13,506	(13,506)	0	13,000	7,581	13,000	13,506
Heritage Review Grant	5,130	0	0	5,130	5,130	2,989	5,130	0
DOC - Community Garden Grant	532	0	(532)	0	532	308	532	532
LBW Trust Library Grant	168	0	0	168	0	0	0	0
Community Water Supplies Partnership Grant	0	12,049	(12,049)	0	11,662	0	11,662	12,049
SLWA - Encouraging Promising Practice Grant	1,390	0	(1,251)	139	1,390	805	1,390	1,251
Lighting Upgrades - Wagin Bowls Club	13,436	0	(13,436)	0	0	0	0	13,436
International Volunteer Day	0	0	0	0	0	0	0	1,000
SLWA - Encouraging Promising Practice Grant 2025/26	0	2,426	0	2,426	0	0	0	0
Transport								
Direct Grant (MRWA)	0	0	0	0	200,875	200,875	200,875	186,436
Ballagin Street - Vehicle Speeds Investigation	0	0	0	0	5,000	5,000	5,000	0
	21,951	121,969	(121,792)	22,128	2,033,593	1,211,549	2,033,593	1,151,056
Operating contributions								
Law, order, public safety								
Contributions to Fire Control Weather Stations	0	0	0	0	210	0	210	0
Recreation and culture								
Rec Centre Equipment Contributions	0	0	0	0	1,800	0	1,800	0
Contribution to Street Lighting	0	0	0	0	7,828	0	7,828	0
	0	0	0	0	9,838	0	9,838	0
TOTALS	21,951	121,969	(121,792)	22,128	2,043,431	1,211,549	2,043,431	1,151,056

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue			
	Liability 1 July 2025	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2026	Current Liability 31 Jan 2026	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies									
Law, order, public safety									
Community Water Supply Project	0	6,483	(6,483)	0	0	7,856	7,856	7,856	6,483
Sportsground Water Tank	0	22,000	(22,000)	0	0	32,334	32,334	32,334	22,000
DFES - Capital Grants - Isuzu D-Max SES	0	0	0	0	0	0	0	0	149,052
Recreation and culture									
LRCIP4 - Cricket / Hockey Pavilion	0	0	0	0	0	0	0	0	34,896
Drought Resilience Project - Grant Expenditure	0	0	0	0	0	94,896	0	94,896	0
Transport									
RRG - 2023/24 Ballagin Road	9,562	0	(9,561)	1	1	9,562	7,648	9,562	9,561
Bridge Funding from 2018-2019	74,251	0	0	74,251	74,251	74,251	59,400	74,251	0
2024/25 - RTR - Beaufort Road - Reconstruct seal widen	348	0	(348)	(0)	(0)	348	114	348	348
2024/25 - RTR - Bullock Hills Road - Reconstruct seal widen	347	0	(347)	(0)	(0)	347	114	347	347
2024/25 - RTR - Ballagin Road - Reconstruct seal widen	0	1,419	(1,419)	0	0	1,419	468	1,419	1,419
2024/25 - RRG - Piesseville-Tarwonga - Reconstruct seal failed section	0	20,691	(20,691)	0	0	20,691	20,691	20,691	20,691
2024/25 - RRG - Dongolocking Road - Reconstruct seal widen	0	33,733	(33,733)	0	0	33,733	33,733	33,733	33,733
2024/25 - LRCIP4 - Bullock Hills Road - Reconstruct seal widen	0	0	0	0	0	13,742	6,871	13,742	13,742
2024/25 - LRCIP4 - Beaufort Road SLK 7.25 - Extend culvert	0	0	0	0	0	1,411	705	1,411	1,411
2024/25 - LRCIP4 - Beaufort Road SLK 7.87 - Culvert repairs	0	0	0	0	0	1,411	705	1,411	1,411
2024/25 - LRCIP4 - Beaufort Road SLK 6.29 - Culvert repair	0	0	0	0	0	3,565	1,782	3,565	3,565
2025/26 - RTR - Bullock Hills Road - Reconstruct Seal Widen	0	135,000	(135,000)	0	0	180,000	59,400	180,000	135,000
2025/26 - RTR - Behn Ord Road - Reconstruct Seal Widen	0	139,000	(127,556)	11,444	11,444	139,000	45,870	139,000	127,556
2025/26 - RTR - Bockaring road - Reconstruct Seal Widen	0	135,316	(135,316)	0	0	180,422	59,539	180,422	135,316
2025/26 - RRG - Jaloran Road - Reseal	0	40,058	0	40,058	40,058	100,144	80,114	100,144	0
2025/26 - RRG - Ballagin Road - Reconstruct Seal Widen	0	99,034	(11,328)	87,705	87,705	247,585	198,068	247,585	11,328
2025/26 - RRG - Beaufort Road - Reconstruct Seal Widen	0	48,271	(41,514)	6,757	6,757	120,677	96,540	120,677	41,514
Economic services									
Sale of Land - Raymond Edward	22,000	0	0	22,000	22,000	0	0	0	0
	106,508	681,005	(545,299)	242,214	242,214	1,263,394	711,952	1,263,394	749,376

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

15 BONDS AND DEPOSITS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but are now included in Municipal funds - Bonds and Deposits and as a current liability in the books of Council.

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 31 Jan 2026
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Deposits - Town Hall	600	900	(600)	900
Deposits - Community Bus	600	450	(450)	600
Deposits - Rec Centre & EFP	2,000	4,200	(3,300)	2,900
Deposits - Animal Trap	75	0	0	75
BCITF	160	2,099	(2,019)	240
Building Services Levy	603	1,815	(1,815)	603
Nomination Deposits	0	500	(500)	0
Other Deposits	6,269	357	(250)	6,376
Deposit - Refuse Site Key	20	0	0	20
Deposit - Community Gym Key	10,440	2,150	(870)	11,720
Sub-Total	20,767	12,470	(9,804)	23,433
Trust Funds				
Nil				
Sub-Total	0	0	0	0
	20,767	12,470	(9,804)	23,433

SHIRE OF WAGIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2026

16 BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
Opening Surplus(Deficit)							0
					0	0	0
J012 / E113030	Recreation Centre					(5,600)	(5,600)
I1019001	Transfer from Reserves				6,700		1,100
B2501 / E167780	Recreation Centre - New Meter Box					(36,000)	(34,900)
I1019001	Transfer from Reserves				36,000		1,100
				0	42,700	(41,600)	1,100

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
General Purpose Funding						
Rate Revenue						
I031005	GRV	Inc	1,099,043	1,099,043	1,099,043	1,099,043
I031010	GRV Minimums	Inc	121,675	121,675	121,675	121,675
I031015	UV	Inc	1,649,641	1,649,641	1,649,641	1,649,642
I031020	UV Minimums	Inc	80,600	80,600	80,600	80,600
I031025	GRV Interim Rates	Inc	0	0	0	0
I031030	UV Interim Rates	Inc	0	0	0	0
I031035	Back Rates	Inc	0	0	0	0
I031040	Ex-Gratia Rates (CBH)	Inc	16,502	16,502	16,502	18,196
I031045	Discount Allowed	Inc	(154,350)	(154,350)	(154,350)	(150,819)
I031050	Instalment Admin Charge	Inc	5,000	5,000	5,000	2,917
I031055	Account Enquiry Fee	Inc	5,000	5,000	2,912	5,046
I031060	(Rate & Sdry Debtor Write Offs)	Inc	(1,000)	(1,000)	0	(297)
I031065	Penalty Interest	Inc	17,000	17,000	9,912	8,263
I031070	Emergency Services Levy	Inc	143,568	143,568	143,568	145,525
I031075	ESL Penalty Interest	Inc	500	500	287	443
I031080	Instalment Interest	Inc	4,000	4,000	4,000	3,851
I031090	Rate Legal Charges	Inc	5,000	5,000	2,912	5,939
			2,992,179	2,992,179	2,981,702	2,990,024
E031005	Valuation Expenses	Exp	(10,000)	(10,000)	(10,000)	(16,174)
E031010	Legal Costs/Expenses	Exp	(1,000)	(1,000)	(581)	0
E031015	Title Searches	Exp	(500)	(500)	(287)	0
E031020	Rate Recovery Expenses	Exp	(5,000)	(5,000)	(2,912)	(12,235)
E031025	Printing Stationery Postage	Exp	(2,000)	(2,000)	(2,000)	(2,798)
E031030	Emergency Services Levy	Exp	(143,568)	(143,568)	(71,784)	(88,139)
E031040	Rate Refunds	Exp	(1,000)	(1,000)	0	0
E031041	Rates & Rubbish Waivers/Concessions	Exp	(3,213)	(3,213)	(3,213)	(2,822)
E031100	Administration Allocated	Exp	(103,266)	(103,266)	(60,235)	(60,239)
			(269,547)	(269,547)	(151,012)	(182,407)
Other General Purpose Funding						
I032005	Grants Commission General	Inc	581,577	581,577	290,788	343,998
I032010	Grants Commission Roads	Inc	302,633	302,633	151,316	168,406
I032020	Administration Rental	Inc	0	0	0	0
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,000	1,000	581	527
I032030	Reimbursements	Inc	100	100	56	0
I032035	Freedom of Information	Inc	0	0	0	30
I032040	Bank Interest	Inc	90,000	90,000	52,500	33,727
I032045	Reserves Interest	Inc	116,462	116,462	58,230	52,146
I032055	Commissions & Recoups	Inc	0	0	0	0
I032080	Other General Purpose Income	Inc	0	0	0	0
I032086	Debtor Penalty Interest	Inc	2,500	2,500	1,456	964
I032190	WALGA House Units	Inc	0	0	0	0
			1,094,272	1,094,272	554,927	599,799

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E032005	Bank Fees and Charges	Exp	(11,000)	(11,000)	(6,412)	(10,878)
E032015	Interest on Loans	Exp	0	0	0	0
E032030	Audit Fees & Other Services	Exp	(42,500)	(42,500)	(27,200)	(42,043)
E032035	Administration Allocated	Exp	(74,979)	(74,979)	(43,736)	(43,738)
			(128,479)	(128,479)	(77,348)	(96,659)
	Total General Purpose Income		4,086,451	4,086,451	3,536,629	3,589,823
	Total General Purpose Expenditure		(398,026)	(398,026)	(228,360)	(279,066)
Governance						
Members of Council						
I041020	Other Income Relating to Members	Inc	0	0	0	0
			0	0	0	0
E041005	Sitting Fees	Exp	(23,689)	(23,689)	(11,844)	(6,220)
E041010	Training	Exp	(7,000)	(7,000)	(3,500)	(480)
E041015	Members Travelling	Exp	(700)	(700)	(350)	(299)
E041020	Communication Allowance	Exp	(8,085)	(8,085)	(4,042)	(2,310)
E041025	Election Expenses	Exp	(7,500)	(7,500)	(7,500)	(2,181)
E041030	Other Expenses	Exp	(4,000)	(4,000)	(2,331)	0
E041035	Conference Expenses	Exp	(7,500)	(7,500)	(1,600)	(1,672)
E041040	Presidents Allowance	Exp	(16,853)	(16,853)	(4,213)	(4,213)
E041045	Deputy Presidents Allowance	Exp	(4,214)	(4,214)	(2,106)	(2,107)
E041055	Refreshments and Receptions	Exp	(9,999)	(9,999)	(5,810)	(6,217)
E041060	Presentations	Exp	(2,500)	(2,500)	(1,456)	(44)
E041065	Insurance	Exp	(18,000)	(18,000)	(18,000)	(18,508)
E041070	Public Relations	Exp	0	0	0	0
E041075	Subscriptions	Exp	(39,330)	(39,330)	(29,396)	(39,805)
E041100	Administration Allocated	Exp	(129,625)	(129,625)	(75,614)	(75,615)
			(278,995)	(278,995)	(167,762)	(159,671)
Other Governance						
I042030	Profit on Sale of Asset	Inc	27,273	27,273	27,273	28,164
I042045	Admin Reimbursements	Inc	5,000	5,000	2,912	0
I042050	Paid Parental Leave Reimbursement	Inc	0	0	0	0
			32,273	32,273	30,185	28,164
E042005	Administration Salaries	Exp	(921,572)	(921,572)	(551,012)	(573,866)
E042008	Admin Leave/Wages Liability	Exp	0	0	0	0
E042010	Administration Superannuation	Exp	(132,982)	(132,982)	(76,718)	(82,047)
E042011	Loyalty Allowance	Exp	(7,699)	(7,699)	(4,440)	(4,683)
E042012	Housing Allowance Admin	Exp	(9,243)	(9,243)	(5,332)	(5,358)
E042015	Insurance	Exp	(42,620)	(42,620)	(42,618)	(44,353)
E042020	Staff Training	Exp	(15,000)	(15,000)	(8,750)	(7,915)
E042025	Removal Expenses	Exp	0	0	0	0
E042030	Printing & Stationery	Exp	(28,000)	(28,000)	(16,324)	(12,695)
E042035	Phone, Fax & Modem	Exp	(4,000)	(4,000)	(2,331)	(1,822)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E042040	Office Maintenance	Exp	(58,900)	(58,900)	(34,335)	(40,530)
E042045	Advertising	Exp	(12,000)	(12,000)	(6,993)	(4,623)
E042050	Office Equipment Maintenance	Exp	(2,000)	(2,000)	(1,162)	(3,228)
E042055	Postage & Freight	Exp	(5,000)	(5,000)	(2,912)	(2,943)
E042060	Vehicle Running Expenses	Exp	(18,000)	(18,000)	(10,479)	(11,474)
E042065	Legal Expenses	Exp	(13,000)	(13,000)	(7,581)	(5,732)
E042070	Garden Expenses	Exp	(20,000)	(20,000)	(11,648)	(9,370)
E042075	Conference & Training	Exp	(7,500)	(7,500)	(4,375)	(2,674)
E042080	Computer Support	Exp	(157,685)	(157,685)	(146,297)	(166,486)
E042085	Other Expenses	Exp	(11,000)	(11,000)	(6,412)	(9,341)
E042090	Administration Allocated	Exp	(222,045)	(222,045)	(129,521)	(129,526)
E042095	Fringe Benefits Tax	Exp	(18,000)	(18,000)	(9,000)	(15,044)
E042100	Staff Uniforms	Exp	(4,500)	(4,500)	(4,500)	(2,318)
E042120	Depreciation - Other Governance	Exp	(118,747)	(118,747)	(69,266)	(73,790)
E042125	Less Administration Allocated	Exp	1,606,447	1,606,447	937,090	937,094
E042160	DCEO/CEO Recruitment	Exp	0	0	0	0
E042165	Paid Parental Leave	Exp	0	0	0	0
			(223,046)	(223,046)	(214,916)	(272,723)
Total Governance Income			32,273	32,273	30,185	28,164
Total Governance Expenditure			(502,041)	(502,041)	(382,678)	(432,394)
Law, Order & Public Safety						
Fire Prevention						
I051010	BFB Operating Grant	Inc	80,000	80,000	60,000	64,018
I051015	Sale of Fire Maps	Inc	50	50	28	24
I051020	Town Block Burn Fees	Inc	0	0	0	0
I051025	Contributions and Reimbursements	Inc	500	500	0	(2,181)
I051030	Bush Fire Infringements	Inc	1,000	1,000	1,000	2,750
I051035	ESL Admin Fee	Inc	4,000	4,000	4,000	4,000
I051050	SES Other Income	Inc	0	0	0	0
I051075	SES Operating Grant	Inc	30,150	30,150	22,611	8,727
			115,700	115,700	87,639	226,664
E051005	BFB Operation Expenditure	Exp	(80,000)	(80,001)	(56,507)	(105,830)
E051010	Communication Mtce	Exp	(5,500)	(5,500)	(3,199)	(3,234)
E051015	Advertising & Other Expenses	Exp	(2,500)	(2,500)	(2,500)	(2,552)
E051020	Fire Fighting/Emergency Services Expenses	Exp	(10,000)	(10,000)	(5,810)	(408)
E051025	Town Block Burn Off	Exp	(10,000)	(10,000)	(10,000)	(15,889)
E051040	Other Bushfire Expenditure	Exp	(23,600)	(23,600)	(13,755)	(837)
E051045	Mt Latham & Conding Repeats	Exp	(1,000)	(1,000)	(567)	(2,863)
E051048	Weather station - Upgrade system and maintenance	Exp	(14,000)	(14,000)	(8,162)	0
E051060	SES Operation Expenditure	Exp	(30,150)	(30,150)	(17,577)	(8,727)
E051100	Administration Allocated	Exp	(83,180)	(83,180)	(48,517)	(48,522)
E051190	Depreciation - Fire Prevention	Exp	(75,871)	(75,871)	(44,247)	(49,714)
			(335,801)	(335,802)	(210,841)	(238,575)
Animal Control						

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
I052005	Dog Fines and Fees	Inc	5,000	5,000	2,912	917
I052006	Cat Fines and Fees	Inc	0	0	0	91
I052010	Hire of Animal Traps	Inc	100	100	56	0
I052015	Dog Registration	Inc	4,000	4,000	4,000	2,399
I052016	Cat Registration	Inc	2,500	2,500	2,500	1,285
I052020	Reimbursements	Inc	0	0	0	0
			11,600	11,600	9,468	4,692
E052005	Ranger Salary	Exp	(19,220)	(19,220)	(11,079)	(10,453)
E052007	Ranger Telephone	Exp	(500)	(500)	(287)	(262)
E052010	Pound Maintenance	Exp	(9,200)	(9,200)	(5,355)	(2,195)
E052015	Dog Control Insurance	Exp	(500)	(500)	(500)	(230)
E052020	Legal Fees	Exp	(1,500)	(1,500)	(875)	(1,316)
E052025	Training & Conference	Exp	(1,000)	(1,000)	(581)	0
E052030	Ranger Services Other	Exp	(25,000)	(25,000)	(14,574)	(3,870)
E052035	Administration Allocated	Exp	(47,509)	(47,509)	(27,713)	(27,714)
E052190	Depreciation - Animal Control	Exp	(4,011)	(4,011)	(2,331)	(1,773)
			(108,440)	(108,440)	(63,295)	(47,813)
	Other Law, Order & Public Safety					
I053005	Abandoned Vehicles/Fines	Inc	50	50	0	0
I053040	Safer Wagin Income	Inc	0	0	0	0
I053055	Reimbursements	Inc	0	0	0	0
I053060	Other law, Order & Public Safety Grants	Inc	40,190	40,190	40,190	28,483
I053075	Covert Cameras for CCTV System	Inc	0	0	0	0
			40,240	40,240	40,190	28,483
E053005	Abandoned Vehicles	Exp	(500)	(500)	(280)	(250)
E053010	Emergency Services	Exp	0	0	0	0
E053040	Safer Wagin Expenditure	Exp	0	0	0	0
E053045	CCTV & Security	Exp	(5,000)	(5,000)	(2,912)	0
E053055	Mosquito Control	Exp	(7,000)	(7,000)	(4,074)	(5,304)
E053056	Community Water Supply Programme	Exp	0	0	0	(628)
E053090	Depreciation - Other Law, Order & Public Safety	Exp	(18,398)	(18,398)	(10,731)	(12,132)
			(30,898)	(30,898)	(17,997)	(18,314)
	Total Law, Order & Public Safety Income		167,540	167,540	137,297	259,839
	Total Law, Order & Public Safety Expenditure		(475,139)	(475,140)	(292,133)	(304,707)
	Health					
	Maternal & Infant Health					
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(6,195)	(6,195)	(3,584)	(4,658)
			(6,195)	(6,195)	(3,584)	(4,658)
	Preventative Services - Admin & Inspections					
I074005	Food Licences & Fees	Inc	500	500	287	649
I074015	Contrib. Regional Health Scheme	Inc	0	0	0	0
I074020	Reimbursements	Inc	0	0	0	0

SHIRE OF WAGIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
			500	500	287	649
E074005	EHO Salary	Exp	0	0	0	0
E074008	EHO Leave/Wages Liability	Exp	0	0	0	0
E074010	EHO Superannuation	Exp	0	0	0	0
E074015	Other Control Expenses	Exp	(3,000)	(3,000)	(1,743)	(113)
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	0	0	0	0
E074030	Conferences & Training	Exp	0	0	0	0
E074035	Loss on Sale of Asset	Exp	0	0	0	(621)
E074100	Administration Allocated	Exp	(44,051)	(44,051)	(25,690)	(25,696)
E074190	Depreciation - Prevent Services	Exp	0	0	0	0
			(47,051)	(47,051)	(27,433)	(26,430)
	Other Health					
I076010	Rent - Medical Centre-Dentist	Inc	4,607	4,607	2,681	3,829
I076015	Reimbursements - Medical Practice	Inc	2,300	2,300	1,337	0
I076020	Meeting Room Fees	Inc	0	0	0	0
I076025	Sale of Doctor's Vehicle	Inc	0	0	0	0
I076030	Profit on Sale of Asset	Inc	9,250	9,250	9,250	0
I076040	Reimbursements - Dr Kumar	Inc	1,200	1,200	0	921
			17,357	17,357	13,268	4,750
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(21,175)	(21,175)	(12,306)	(17,067)
E076025	Depreciation - Other Health	Exp	(55,303)	(55,303)	(32,249)	(33,958)
E076030	Doctors Vehicle Mtce	Exp	(3,000)	(3,000)	(1,743)	(1,688)
E076035	Loss on Sale of Asset	Exp	0	0	0	0
E076040	St Lukes Medical Services	Exp	(100,000)	(100,000)	(58,333)	(58,333)
E076055	Doctor Retention & Relocation	Exp	0	0	0	0
E076060	Assets under \$5k	Exp	0	0	0	0
			(179,478)	(179,478)	(104,631)	(111,046)
	Health - Preventative Services					
E077010	Analytical Expenses	Exp	(535)	(535)	(535)	(486)
			(535)	(535)	(535)	(486)
	Total Health Income		17,857	17,857	13,555	5,399
	Total Health Expenditure		(233,259)	(233,259)	(136,183)	(142,620)
	Education & Welfare					
	Pre Schools					
I083035	Day Care Lease	Exp	9,782	9,782	5,705	5,613
I083036	Day Care Reimbursements	Exp	5,000	5,000	2,499	1,879
			14,782	14,782	8,204	7,492
E080010	Kindegarten Maintenance (Daycare)	Exp	(10,820)	(10,820)	(6,300)	(6,996)
E080190	Depreciation - Pre-Schools	Exp	(25,918)	(25,918)	(15,115)	(15,267)
			(36,738)	(36,738)	(21,415)	(22,263)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Other Education						
E081030	Contribution - Wagin Youthcare Chaplaincy Program	Exp	(2,600)	(2,600)	(2,600)	0
			(2,600)	(2,600)	(2,600)	0
Homecare Program						
I082010	CHSP Grant	Inc	345,927	345,927	201,789	129,026
I082015	Meals on Wheels	Inc	0	0	0	0
I082020	CHSP Fee for Service	Inc	51,807	51,807	30,219	31,240
I082025	Donations	Inc	0	0	0	864
I082030	Government Pay Reimbursement	Inc	0	0	0	0
I082031	Homecare - Other Income	Inc	10,380	10,380	6,055	10,381
I082035	Profit On Sale of Asset	Inc	0	0	0	0
I082040	HCP Client Daily Fee	Inc	41,790	41,790	24,374	6,881
I082045	HCP Government Funds	Inc	367,518	367,518	214,382	178,245
I082050	NDIS Contribution	Inc	52,919	52,919	30,863	6,907
I082055	Support at Home Grant	Inc	0	0	0	0
			870,341	870,341	507,682	363,544
E082010	Homecare Salaries	Exp	(695,400)	(695,400)	(401,189)	(292,274)
E082013	Homecare Leave/Wages Liability GEN	Exp	0	0	0	0
E082015	Maintenance & Gardening	Exp	(84,748)	(84,748)	(48,892)	(48,247)
E082020	Nursing Salaries	Exp	0	0	0	0
E082025	Care Workers Salaries	Exp	0	0	0	(6,122)
E082030	Superannuation	Exp	(80,098)	(80,098)	(46,208)	(37,215)
E082035	Other Expenses	Exp	(7,000)	(7,000)	(4,067)	(5,194)
E082040	Travelling - Mileage	Exp	(15,000)	(15,000)	(8,750)	(9,019)
E082045	Staff Training	Exp	(5,500)	(5,500)	(3,192)	(722)
E082050	Staff Training Salaries	Exp	0	0	0	0
E082055	Subscriptions	Exp	(3,000)	(3,000)	(1,743)	0
E082060	Postage & Freight	Exp	(1,000)	(1,000)	(581)	(706)
E082063	Telephone Expenses	Exp	(3,000)	(3,000)	(1,750)	(1,614)
E082065	Printing & Stationery	Exp	(1,000)	(1,000)	(581)	(617)
E082070	Insurance	Exp	(19,902)	(19,902)	(19,902)	(20,734)
E082075	Building Maintenance	Exp	(3,000)	(3,000)	(1,729)	(7,122)
E082080	Plant & Equipment Mtce	Exp	(16,000)	(16,000)	(9,317)	(10,097)
E082083	Computer Equipment and Support	Exp	(10,000)	(10,000)	(5,831)	(8,696)
E082085	Consumable Supplies	Exp	(3,000)	(3,000)	(1,736)	0
E082090	Homecare Equipment and Catering Supplies	Exp	(1,000)	(1,000)	(581)	0
E082095	HCP Expenses	Exp	(76,403)	(76,403)	(44,562)	(48,743)
E082097	NDIS Expenses	Exp	(1,000)	(1,000)	(581)	(325)
E082100	Administration Allocated	Exp	(18,437)	(18,437)	(10,752)	(10,755)
E082110	Meals on Wheels Expenditure	Exp	0	0	0	0
E082190	Depreciation - Homecare	Exp	(22,158)	(22,158)	(12,919)	(13,189)
			(1,066,646)	(1,066,646)	(624,863)	(521,391)
Other Welfare						
I083010	Wagin Frail Aged Reimb	Inc	9,690	9,690	9,690	9,226
I083040	Seniors Xmas Lunch Income	Inc	0	0	0	0

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
			9,690	9,690	9,690	9,226
E083010	Wagin Frail Aged Exp	Exp	(9,690)	(9,690)	(9,690)	(9,226)
E083020	Seniors Xmas Lunch	Exp	0	0	0	0
E083050	Other Welfare Exp	Exp	0	0	0	0
			(9,690)	(9,690)	(9,690)	(9,226)
	Total Education & Welfare Income		894,813	894,813	525,576	380,262
	Total Education & Welfare Expenditure		(1,115,674)	(1,115,674)	(658,568)	(552,878)
Community Amenities						
Sanitation - Household Refuse						
I101005	Domestic Collection	Inc	287,274	287,274	287,274	287,120
I102020	Refuse Site Fees	Inc	20,000	20,000	11,662	11,877
			307,274	307,274	298,936	298,997
E101005	Domestic Refuse Collection	Exp	(57,000)	(57,000)	(33,250)	(32,997)
E101006	Green Waste Collection	Exp	(27,500)	(27,500)	(16,037)	(16,890)
E101010	Recycling Residential	Exp	(73,000)	(73,000)	(42,574)	(38,489)
E101015	Refuse Site Mtce	Exp	(178,750)	(178,750)	(104,258)	(107,785)
E101025	Refuse Site Attendant	Exp	0	0	0	0
			(336,250)	(336,250)	(196,119)	(196,161)
Sanitation - Other						
I102002	Commercial Collection Charges	Inc	71,628	71,628	71,628	71,440
I102005	Reimbursement Drummuster	Inc	500	500	0	993
I102010	Charges Bulk Rubbish	Inc	17,000	17,000	9,912	10,600
			89,128	89,128	81,540	83,033
E102005	Commercial Collection	Exp	(16,650)	(16,650)	(9,709)	(9,722)
E102010	Bulk Cardboard Collection	Exp	(18,000)	(18,000)	(10,500)	(11,040)
E102020	Recycling Commercial	Exp	(15,000)	(15,000)	(8,750)	(7,722)
E101020	Street Bin Renewal Program	Exp	(10,000)	(10,000)	(10,000)	0
E102035	Refuse Site Rehabilitation	Exp	0	0	0	(1,481)
E102190	Depreciation - Sanitation	Exp	(6,575)	(6,575)	(3,831)	(3,873)
			(66,225)	(66,225)	(42,790)	(33,838)
Sewerage						
I104005	Septic Tank Fees	Inc	500	500	287	215
			500	500	287	215
E104005	Sewerage Treatment Plant	Exp	(50)	(50)	(24)	(28)
			(50)	(50)	(24)	(28)
Regional Refuse Group						
I102006	Regional Refuse Group	Inc	0	0	0	0
			0	0	0	0

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Regional Refuse Group						
E102007	Regional Refuse Group Expenses	Exp	0	0	0	0
			0	0	0	0
Town Planning						
I106005	Planning Fees	Inc	8,745	8,745	5,096	7,486
			8,745	8,745	5,096	7,486
E106005	Town Planning Expenses	Exp	(7,500)	(7,500)	(4,368)	(13,057)
E106100	Administration Allocated	Exp	(62,203)	(62,203)	(36,281)	(36,285)
			(69,703)	(69,703)	(40,649)	(49,342)
Other Community Amenities						
I107005	Cemetery Fees	Inc	18,000	18,000	10,500	9,112
I107010	Community Bus Income	Inc	3,000	3,000	1,750	1,069
I107025	Other Community Amenities Contributions	Inc	0	0	0	0
			21,000	21,000	12,250	10,181
E107005	Cemetery Mtce	Exp	(47,685)	(47,685)	(28,772)	(32,711)
E107010	Public Convenience Mtce	Exp	(57,940)	(57,940)	(33,928)	(39,432)
E107015	Community Bus Operating	Exp	(3,000)	(3,000)	(1,729)	(2,520)
E107100	Administration Allocated	Exp	(95,957)	(95,957)	(55,972)	(55,975)
E107190	Depreciation - Other Comm Amenities	Exp	(52,500)	(52,500)	(30,620)	(31,051)
			(257,082)	(257,082)	(151,021)	(161,689)
Total Community Amenities Income			426,647	426,647	398,109	399,912
Total Community Amenities Expenditure			(729,310)	(729,310)	(430,603)	(441,058)
Recreation & Culture						
Public Halls & Civic Centres						
I111005	Town Hall Hire	Inc	1,500	1,500	875	1,231
I111010	Reimbursements	Inc	0	0	0	0
I111015	Town Hall Lease -L Piesse	Inc	0	0	0	0
			1,500	1,500	875	1,231
E111005	Town Hall Mtce	Exp	(35,950)	(35,950)	(23,105)	(36,762)
E111010	Other Halls Mtce	Exp	(4,950)	(4,950)	(4,282)	(4,286)
E111190	Depreciation - Public Halls	Exp	(205,549)	(205,549)	(119,903)	(121,167)
			(246,449)	(246,449)	(147,290)	(162,215)
Swimming Pool						
I112010	Swimming Pool Admission	Inc	25,000	25,000	16,250	17,237
I112015	Swimming Pool Miscellaneous Income	Inc	0	0	0	0
I112020	Reimbursements	Inc	0	0	0	0
I112025	CSRFF Grant - Swim Pool Stage 2	Inc	0	0	0	0
			25,000	25,000	16,250	17,237

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E112005	Pool Staff Salary	Exp	0	0	0	0
E112008	Pool Leave/Wages Liability	exp	0	0	0	0
E112010	Superannuation	Exp	0	0	0	0
E112015	Swimming Pool Maintenance	Exp	(128,800)	(128,800)	(79,367)	(93,680)
E112020	Swimming Pool Other Expenses	Exp	(2,000)	(2,000)	(1,162)	(1,253)
E112040	Swimming Pool Contract Staff	Exp	(130,000)	(130,000)	(32,500)	(24,273)
E113076	Interest on Loan 139 - Swimming Pool	Exp	(7,833)	(7,833)	(3,916)	(3,541)
E112190	Depreciation - Swimming Pools	Exp	(226,693)	(226,693)	(132,237)	(134,516)
			(495,326)	(495,326)	(249,182)	(257,263)
	Other Recreation & Sport					
1113005	Sportsground Rental	Inc	8,795	8,795	4,397	2,630
1113010	Sportsground Reimbursements	Inc	20,000	20,000	0	0
1113015	Power Reimbursements	Inc	7,000	7,000	4,081	1,512
1113020	Recreation Centre Hire	Inc	3,000	3,000	1,750	1,055
1113025	Reimbursements Other	Inc	1,000	1,000	1,000	94
1113030	Rec Centre Equipment Contributions	Inc	1,800	1,800	0	0
1113035	Sporting Club Leases	Inc	2,000	2,000	2,000	1,313
1113040	Other Recreation & Sport Grants & Contributions	Inc	106,558	106,558	0	60,381
1113055	Eric Farrow Pavillion Hire	Inc	5,000	5,000	2,912	2,979
1113065	Community Gym Membership	Inc	11,000	11,000	6,412	6,461
1113079	SS Loan 142 - Interest & Gtee Fee Revenue	Inc	3,306	3,306	0	1,795
			169,459	169,459	22,552	78,220
E113005	Sportsground Mtce	Exp	(133,151)	(133,151)	(77,637)	(53,154)
E113010	Sportsground Building Mtce	Exp	(31,250)	(31,250)	(22,354)	(48,325)
E113015	Wetlands Park Mtce	Exp	(94,840)	(94,840)	(58,014)	(77,284)
E113020	Parks & Gardens Mtce	Exp	(73,701)	(73,701)	(42,868)	(35,461)
E113025	Puntapin Rock Mtce	Exp	(615)	(615)	(336)	(207)
E113030	Recreation Centre Mtce	Exp	(73,750)	(79,350)	(50,417)	(47,876)
E113035	Rec Staff Salaries	Exp	(1,500)	(1,500)	(863)	(61)
E113038	Rec Staff Leave/Wages Liability	Exp	0	0	0	0
E113040	Superannuation	Exp	0	0	0	0
E113045	Other Expenses	Exp	(1,000)	(1,000)	(581)	(771)
E113050	Norring Lake Mtce	Exp	(6,870)	(6,870)	(3,990)	(6,272)
E113052	Strategy & Grant Applications - Next Phase of Showgrounds Develop	Exp	0	0	0	0
E113053	Parkland and Public Place Signage Renewal Program	Exp	(10,000)	(10,000)	(5,831)	(1,326)
E113054	Wagin Pump Track - Community Consultation & Grant Application	Exp	(10,000)	(10,000)	(5,831)	(1,408)
E113055	Other Rec & Sport Grant Funds Exp	Exp	0	0	0	(50,934)
E113065	Eric Farrow Pavilion Mtce	Exp	(31,270)	(31,270)	(18,214)	(24,904)
E113070	Rec Centre Sports Equipment	Exp	(2,000)	(2,000)	(1,162)	0
E113075	Interest on Loan 131 - Rec Centre	Exp	0	0	0	0
E113078	Interest on Loan 142 - SSL Bowls Club	Exp	(3,306)	(3,306)	0	(1,599)
E113095	Community Gym Expenditure	Exp	(10,150)	(10,150)	(5,908)	(10,819)
E113115	Bowls Club Financial Assistance	Exp	0	0	0	0
E113100	Administration Allocated	Exp	(198,144)	(198,144)	(115,584)	(115,584)
E113190	Depreciation - Other Rec & Sport	Exp	(403,607)	(403,607)	(235,429)	(236,739)
			(1,085,154)	(1,090,754)	(645,019)	(712,724)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Library						
I115005	Lost Books	Inc	0	0	0	0
I115010	Reimbursements & Grants	Inc	12,290	12,290	7,161	1,601
			12,290	12,290	7,161	1,601
E115005	Library Staff Salaries	Exp	(66,123)	(66,123)	(38,145)	(44,057)
E115008	Library Leave/Wages Liability	Exp	0	0	0	0
E115010	Superannuation	Exp	(7,035)	(7,035)	(4,057)	(5,803)
E115013	Staff Training	Exp	(3,000)	(3,000)	(1,750)	(3,635)
E115015	Court House (Library) Maintenance	Exp	(12,230)	(12,230)	(7,105)	(6,391)
E115020	Library Other Expenses	Exp	(3,000)	(3,000)	(1,750)	(2,689)
E115025	Public Library Materials Funding (Grant) Expenses	Exp	(12,290)	(12,290)	(7,168)	(5,458)
E115030	Library IT	Exp	(5,000)	(5,000)	(4,998)	0
E115035	Postage & Freight	Exp	(500)	(500)	(498)	0
E115190	Depreciation - Libraries	Exp	(4,068)	(4,068)	(2,369)	(2,396)
			(113,246)	(113,246)	(67,840)	(70,429)
Other Culture						
I116035	Long Table Experience Income	Inc	0	0	0	0
I116065	Electronic Sign Advertising Income	Inc	2,500	2,500	1,456	1,200
I119015	Contribution to Woolorama	Inc	0	0	0	0
I119020	Reimbursements	Inc	0	0	0	96
I119030	Community Events Income	Inc	13,000	13,000	7,581	14,506
I119031	Other Culture Grant Funds & Contributions	Inc	15,662	15,662	9,128	8,532
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	Inc	1,049	1,049	524	780
			32,211	32,211	18,689	25,114
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	(500)	(500)
E116010	Woolorama Costs & Maintenance	Exp	(74,001)	(74,001)	(43,127)	(6,656)
E113077	Interest on Loan 141 - SSL Wagin Ag	Exp	(1,049)	(1,049)	(524)	(516)
E116015	Community Centre Mtce	Exp	(15,175)	(15,175)	(8,827)	(9,272)
E116020	Historical Village	Exp	(2,600)	(2,600)	(1,512)	(2,488)
E116025	Heritage Review	Exp	(12,130)	(12,130)	(12,128)	0
E116035	Long Table Experience Expenditure	Exp	0	0	0	0
E116045	Community Development Events	Exp	(51,499)	(51,499)	(51,499)	(30,275)
E116046	Christmas Decorations - Maintenance and Prizes	Exp	(3,500)	(3,500)	(2,037)	(4,862)
E116055	Other Culture Grant Funds & Contributions Exp	Exp	(2,532)	(2,532)	(2,532)	(1,594)
E116060	Betty Terry Theatre Expenditure	Exp	(4,430)	(4,430)	(2,576)	(2,578)
E116065	Electronic Sign Maintenance	Exp	(4,500)	(4,500)	(2,611)	(3,114)
E116070	Court House Maintenance (Now use E115015 Instead)	Exp	0	0	0	0
E116075	Other Culture Building Maintenance	Exp	(14,050)	(14,050)	(8,176)	(11,489)
E116190	Depreciation - Other Culture	Exp	(40,941)	(40,941)	(23,878)	(23,822)
			(226,907)	(226,907)	(159,927)	(97,166)
Total Recreation & Culture Income			240,460	240,460	65,527	123,403
Total Recreation & Culture Expenditure			(2,167,082)	(2,172,682)	(1,269,258)	(1,299,798)
Transport						

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Streets Roads Bridges & Depot Construction						
I121005	Direct Road Grants	Inc	200,875	200,875	200,875	186,436
I121010	Road Project Grants	Inc	532,392	532,392	436,794	116,828
I121015	Roads to Recovery Grant	Inc	501,536	501,536	165,505	399,987
I121020	Reimbursements	Inc	0	0	0	0
I121025	Contribution - Street Lighting	Inc	7,828	7,828	0	0
I121070	Roads Grants - Other	Inc	74,251	74,251	59,400	0
I121076	LRCIP Funding - Road Construction	Inc	20,129	20,129	10,063	20,129
I147125	Storm Damage Reimbursements	Inc	0	0	0	0
			1,337,011	1,337,011	872,637	723,380
Streets Roads Bridges & Depot Maintenance						
I122055	Diesel Fuel Rebate Income	Inc	50,000	50,000	26,500	21,048
I122060	Road Maintenance Operating Grant	Inc	5,000	5,000	5,000	0
			55,000	55,000	31,500	21,048
E122005	Road Maintenance & Maintenance Grading	Exp	(327,897)	(327,897)	(191,247)	(272,685)
E122006	Maintenance Grading	Exp	0	0	0	0
E122007	Rural Tree Pruning	Exp	(80,001)	(80,001)	(73,710)	(70,063)
E122008	Rural Spraying	Exp	(9,998)	(9,998)	(5,810)	(5,894)
E122009	Town Site Spraying	Exp	(20,001)	(20,001)	(11,655)	(23,995)
E122010	Depot Mtce	Exp	(21,755)	(21,755)	(12,656)	(13,831)
E122011	Town Reserve & Verge Mtce	Exp	(12,500)	(12,500)	(7,280)	(19,466)
E122012	Bridge & Drainage Mtce	Exp	(22,500)	(22,500)	(13,111)	(6,669)
E122015	Rural Numbering	Exp	0	0	0	0
E122020	Footpath Mtce	Exp	(4,000)	(4,000)	(2,331)	(1,000)
E122025	Street Cleaning	Exp	(40,000)	(40,000)	(23,317)	(35,158)
E122030	Street Trees	Exp	(85,000)	(85,000)	(49,560)	(37,339)
E122035	Traffic & Street Signs Mtce	Exp	(3,999)	(3,999)	(2,331)	(1,537)
E122040	Improve and Maintain Greenery around Entry Statements	Exp	0	0	0	0
E122045	Townscape	Exp	(39,998)	(39,998)	(23,317)	(29,376)
E122050	Crossovers	Exp	(1,000)	(1,000)	(581)	(583)
E122080	Ballagin Street - Vehicle Speeds Investigation	Exp	(10,000)	(10,000)	(5,831)	0
E122055	RAMM Roads Database	Exp	(15,000)	(15,000)	(15,000)	(11,752)
E122060	Street Lighting	Exp	(77,000)	(77,000)	(44,912)	(44,538)
E122070	Fire Damage - Road Reserve	Exp	0	0	0	0
E122090	Graffiti Removal	Exp	(500)	(500)	(287)	0
E122100	Administration Allocated	Exp	(90,504)	(90,504)	(52,794)	(52,794)
E122105	Loss on Sale of Asset	Exp	0	0	0	0
E122190	Depreciation - Roads	Exp	(1,957,230)	(1,957,230)	(1,151,706)	(1,150,506)
E147120	Storm Damage - Not Claimable	Exp	0	0	0	(1,418)
			(2,818,883)	(2,818,883)	(1,687,436)	(1,778,604)
Road Plant Purchases						
I122100	Profit on Sale of Asset	Inc	10,485	10,485	10,485	1,883
			10,485	10,485	10,485	1,883
E123010	Loss on Sale of Asset	Exp	(9,560)	(9,560)	(9,560)	(5,846)
			(9,560)	(9,560)	(9,560)	(5,846)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Aerodrome						
I126015	Aerodrome Reimbursements/Grants	Inc	0	0	0	0
I126020	Aerodrome Hangar Lease	Inc	7,185	7,185	5,388	2,176
I126025	Aerodrome - Other Income	Inc	0	0	0	0
			7,185	7,185	5,388	2,176
E126005	Aerodrome Maintenance	Exp	(13,917)	(13,917)	(8,106)	(18,794)
E126190	Depreciation - Aerodromes	Exp	(47,112)	(47,112)	(27,477)	(27,903)
			(61,029)	(61,029)	(35,583)	(46,697)
	Total Transport Income		1,409,681	1,409,681	920,010	748,487
	Total Transport Expenditure		(2,889,472)	(2,889,472)	(1,732,579)	(1,831,147)
Economic Services						
Rural Services						
I131020	Landcare Reimbursements	Inc	79,654	79,654	22,758	229
			79,654	79,654	22,758	229
E131020	Landcare	Exp	(108,730)	(108,730)	(63,406)	(383)
E131030	Rural Towns Program	Exp	(7,500)	(7,500)	(4,368)	(8,393)
E131100	Administration Allocated	Exp	(32,984)	(32,984)	(19,236)	(19,241)
E131140	Water Management Plan / Harvesting	Exp	(12,000)	(12,000)	(6,979)	(18,335)
E131190	Depreciation - Rural Services	Exp	0	0	0	0
			(161,214)	(161,214)	(93,989)	(46,352)
Tourism & Area Promotion						
I132005	Caravan Park Fees	Inc	70,000	70,000	40,831	44,330
I132010	Reimbursements	Inc	1,000	1,000	581	895
I132015	RV Area Fees	Inc	7,500	7,500	4,375	4,622
I132035	Tourism Income	Inc	0	0	0	0
			78,500	78,500	45,787	49,847
E132015	Caravan Park Manager Salary	Exp	(42,733)	(42,733)	(24,645)	(27,955)
E132018	Superannuation	Exp	(4,528)	(4,528)	(2,610)	(2,346)
E132020	Caravan Park Mtce	Exp	(50,880)	(50,880)	(29,652)	(41,288)
E132023	Caravan Leave/Wages Liability	Exp	0	0	0	0
E132025	Subsidy Historic Village	Exp	(8,500)	(8,500)	0	0
E132035	RV Area Maintenance	Exp	(10,999)	(10,999)	(6,398)	(4,937)
E132040	Tourism Promotion & Subscripts	Exp	(15,001)	(15,001)	(8,736)	(1,890)
E132050	Administration Allocated	Exp	(117,056)	(117,056)	(68,278)	(68,283)
E132190	Depreciation - Tourism	Exp	(10,503)	(10,503)	(6,125)	(6,187)
			(260,200)	(260,200)	(146,444)	(152,886)
Building Control						
I133005	Building Licenses	Inc	4,000	4,000	2,331	5,338
I133010	Swimming Pool Inspection Fees	Inc	0	0	0	3,198
			4,000	4,000	2,331	8,536

SHIRE OF WAGIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E133005	Building Surveyor Salary	Exp	(7,524)	(7,524)	(4,336)	(6,120)
E133007	Building Surveyor Leave/Wages Liability	Exp	0	0	0	0
E133008	Building Surveyor Superannuation	Exp	(903)	(903)	(518)	(734)
E133010	Swimming Pool Inspections	Exp	(5,000)	(5,000)	(5,000)	0
E133100	Administration Allocated	Exp	(44,062)	(44,062)	(25,697)	(25,703)
			(57,489)	(57,489)	(35,551)	(32,557)
	Other Economic Services					
I134005	Water Sales	Inc	26,500	26,500	15,456	10,959
			26,500	26,500	15,456	10,959
E134005	Water Supply - Standpipes	Exp	(26,500)	(26,500)	(15,449)	(4,402)
E134020	Land Sale Costs	Exp	(500)	(500)	(287)	0
E134190	Depreciation - Other Economic Services	Exp	(2,052)	(2,052)	(1,197)	(1,209)
			(29,052)	(29,052)	(16,933)	(5,611)
	Total Economic Services Income		188,654	188,654	86,332	69,571
	Total Economic Services Expenditure		(507,955)	(507,955)	(292,917)	(237,406)
	Other Property & Services					
	Private Works					
I141005	Private Works Income	Inc	30,000	30,000	17,500	17,890
			30,000	30,000	17,500	17,890
E141005	Private Works	Exp	(15,000)	(15,000)	(8,736)	(10,072)
E141100	Administration Allocated	Exp	(4,090)	(4,090)	(2,380)	(2,386)
			(19,090)	(19,090)	(11,116)	(12,458)
	Public Works Overheads					
I143020	Reimbursements	Inc	0	0	0	0
I143040	Workers Compensation	Inc	40,259	40,259	23,478	32,516
			40,259	40,259	23,478	32,516
E143005	Engineering Salaries	Exp	(113,982)	(113,982)	(65,753)	(65,776)
E143007	Engineering Administration Salaries	Exp	(39,713)	(39,713)	(31,252)	(31,141)
E143008	Works Leave/Wages Liability	Exp	0	0	0	0
E143009	Housing Allowance Works	Exp	(21,850)	(21,850)	(12,601)	(13,089)
E143010	Engineering Consultant	Exp	(30,000)	(30,000)	(30,000)	0
E143015	CEO's Salary Allocation	Exp	0	0	0	0
E143020	Engineering Superannuation	Exp	(148,030)	(148,030)	(85,396)	(91,684)
E143025	Engineering - Other Expenses	Exp	(5,000)	(5,000)	(2,912)	(4,265)
E143030	Sick Holiday & Allowances Pay	Exp	(223,414)	(223,419)	(144,267)	(163,437)
E143040	Workers Compensation	Exp	(40,259)	(40,259)	(26,506)	(38,824)
E143045	Insurance on Works	Exp	(61,000)	(61,000)	(61,000)	(62,856)
E143050	Protective Clothing	Exp	(4,000)	(4,000)	(2,331)	(2,144)
E143055	Fringe Benefits	Exp	(500)	(500)	0	0
E143060	CEO's Vehicle Allocation	Exp	0	0	0	0
E143065	MOW - Vehicle Expenses	Exp	(6,000)	(6,000)	(3,486)	(3,302)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E143075	Telephone Expenses	Exp	(500)	(500)	(287)	(262)
E143080	Staff Licenses	Exp	(500)	(500)	(287)	(185)
E143085	Safety Equipment & Meetings	Exp	(3,000)	(3,000)	(1,743)	(772)
E143090	Conferences & Courses	Exp	(1,500)	(1,500)	(875)	(8,415)
E143095	Staff Training	Exp	(1,999)	(1,999)	(1,155)	(7,336)
E143105	Administration Allocated	Exp	(35,450)	(35,450)	(20,678)	(20,679)
E143200	LESS PWOH ALLOCATED	Exp	696,440	696,440	406,252	498,717
			(40,257)	(40,262)	(84,277)	(15,450)
	Plant Operation Costs					
I144005	Sale of Scrap	Inc	500	500	287	164
I144010	Reimbursements	Inc	0	0	0	0
			500	500	287	164
E144010	Fuel & Oils	Exp	(180,000)	(180,000)	(104,986)	(92,988)
E144020	Tyres & Tubes	Exp	(22,000)	(22,000)	(12,831)	(4,141)
E144030	Parts & Repairs	Exp	(95,000)	(95,000)	(55,405)	(41,740)
E144040	Plant Repair - Wages	Exp	(25,000)	(25,000)	(14,574)	(14,142)
E144050	Insurance and Licences	Exp	(36,500)	(36,500)	(36,500)	(32,500)
E144060	Minor Tools and Consumables	Exp	(8,000)	(8,000)	(4,662)	(3,932)
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(1,000)	(581)	0
E144075	Minor Plant & Equipment <\$5000	Exp	(10,000)	(10,000)	(5,824)	(4,753)
E144200	LESS POC ALLOCATED-PROJECTS	Exp	377,000	377,000	219,912	166,657
			(500)	(500)	(15,451)	(27,539)
	Salaries & Wages					
E146010	Gross Salaries, Allowances & Super	Exp	(3,127,004)	(3,127,004)	(1,804,036)	(1,961,297)
E146200	Less Sal , Allow, Super Allocated	Exp	3,127,004	3,127,004	1,804,036	1,961,297
			0	0	0	0
	Unclassified					
I147005	Commission - Vehicle Licensing	Inc	55,000	55,000	32,081	33,005
I147006	Commission - TransWA	Inc	500	500	287	169
I147007	Reimbursement - OHS	Inc	0	0	0	0
I147035	Banking errors	Inc	0	0	0	1
I147050	Council Staff Housing Rental	Inc	23,400	23,400	13,650	14,400
I147065	Insurance Reimbursement	Inc	0	0	0	0
I147070	Council Housing Reimbursements	Inc	10,000	10,000	5,831	2,378
I147085	NAB Buiding Rent	Inc	9,200	9,200	5,362	5,468
I147090	Rate Suspense Account	Inc	0	0	0	186
I147120	Charge on Private use of Shire Vehicle	Inc	0	0	0	0
I147121	Reimbursement - Community Requests	Inc	0	0	0	0
			98,100	98,100	57,211	55,607
E147015	Community Requests & Events - CEO Allocation	Exp	(3,000)	(3,000)	(1,750)	(500)
E147035	Banking Errors	Exp	0	0	0	0
E147050	Council Housing Maintenance	Exp	(79,017)	(79,017)	(45,906)	(54,738)
E147051	Interest on Loan 137 - Staff Housing	Exp	(4,670)	(4,670)	(2,723)	(2,531)
E147052	Interest on Loan 138 - Doctor Housing	Exp	(824)	(824)	(412)	(466)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E147055	Consultants / Contractors	Exp	(30,000)	(30,000)	(17,500)	(3,165)
E147056	Consultancy - Roads Board Building	Exp	0	0	0	0
E147070	4WD Resource Sharing Group	Exp	(1,000)	(1,000)	(581)	0
E147075	Employee Assistance	Exp	(3,500)	(3,500)	(2,037)	(2,231)
E147090	Building Maintenance	Exp	(2,200)	(2,200)	(1,260)	(1,822)
E147100	Administration Allocated	Exp	(202,904)	(202,904)	(118,356)	(118,361)
E147105	Cost to Sell Council Property	Exp	0	0	0	0
E147115	Occupational Health & Safety (OHS)	Exp	(7,500)	(7,500)	(4,347)	(2,507)
E147130	Depreciation - Unclassified	Exp	(162,229)	(162,229)	(94,633)	(95,042)
E147140	Loss on Sale of Asset	Exp	0	0	0	0
E147150	Community Requests Budget	Exp	(37,850)	(37,850)	(22,078)	(33,303)
E147151	Community Donations/Sponsorship	Exp	(2,000)	(2,000)	(1,162)	(40)
			(536,694)	(536,694)	(312,745)	(314,706)
	Total Other Property & Services Income		168,859	168,859	98,476	106,177
	Total Other Property & Services Expenditure		(596,541)	(596,546)	(423,589)	(370,153)
	Total Income		7,633,235	7,633,235	5,811,696	5,711,037
	Total Expenditure		(9,614,499)	(9,620,105)	(5,846,867)	(5,891,226)
	Net Deficit (Surplus)		(1,981,264)	(1,986,870)	(35,171)	(180,189)

8.1.3 SCHEDULE OF PAYMENTS – DECEMBER 2025

AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	Schedule of Payments

OFFICER RECOMMENDATION

That Council RECEIVE the list of accounts paid by the Chief Executive Officer under delegated authority, during December 2025:

- EFT Payments EFT17033 – EFT17149 and Direct Debit Payments DD6537.1–DD6574.21 from the Municipal Account totalling \$676,489.64.
- Credit Card Payments totalling \$7,897.81.

BRIEF SUMMARY

This item presents the statement of payments made during December 2025 for Council approval in accordance with Regulation 13 of the Local Government (Financial Management) Regulations 1996.

BACKGROUND/COMMENT

The Local Government has delegated authority to the CEO to make payments from the municipal fund or the restricted fund as required. A list of all the payments is to be prepared each month showing all accounts paid since the last list was prepared.

All accounts paid have been fully checked and are supported by purchase orders and certified as to the receipt of goods and/or services and compliant with the Shire of Wagin purchasing policy.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Local Government (Financial Management) Regulations 1996

Regulation 13

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment; and

- (d) sufficient information to identify the transaction.
- 2) A list of accounts for approval to be paid is to be prepared each month showing —
- (a) for each account which requires council authorisation in that month —
 - (i) the payee's name;
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
 - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under subregulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

All expenditure has been approved via adoption of the 2025/26 Annual Budget or resulting from a Council Motion for a budget amendment.

STATUTORY/LEGAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

SHIRE OF Wagin
STATEMENT OF PAYMENTS
For the Period Ended 31 December 2025

Municipal Funds Account - List of Payments

Chq/EFT	Date	Name	Description	Amount
EFT Payments				
EFT17033	02/12/2025	Adage Furniture	Bar Stools - Recreation Centre	(2,208.80)
EFT17034	02/12/2025	Go-Fa Pty Ltd	Rates Refund	(1,766.00)
EFT17035	02/12/2025	Wagin Masonic Lodge	Rates Refund	(2,208.18)
EFT17036	04/12/2025	Australian Services Union	Payroll Deductions	(26.50)
EFT17037	04/12/2025	Services Australia Child Support	Payroll Deductions	(119.02)
EFT17038	11/12/2025	3E Advantage Pty Limited	Photocopier Charges - November 2025	(1,340.03)
EFT17039	11/12/2025	A & M Medical Services Pty Ltd	Annual Service of Medical Gas Equipment - Swimming Pool	(74.75)
EFT17040	11/12/2025	ACB United Pty Ltd	Parts for Plant Maintenance - WCM Loader (P09)	(829.00)
EFT17041	11/12/2025	Airport Lighting Specialists Pty Ltd	Lamps - Aerodrome	(550.00)
EFT17042	11/12/2025	Albany Records Management	Destruction of Records	(303.05)
EFT17043	11/12/2025	Alexander Galt And Co Pty Ltd	Gas Bottles - Caravan Park / Garden Stakes and String Line - NAB Building / Cistern Inlet Valve - Trent Street Public Toilets / Batteries - Shire Main Drain / Builders Lime and Coupling - Airfield Taxiway Upgrade / Wall Plugs - Cemetery / Globes - Town Hall / Consumables - Other Sportsground Buildings / Tap - RV Area / Storm Water Pipe and Fittings - Hockey Pavilion / Wire and Saddles - Christmas Lights / Tap Adaptor and Spray Nozzle - BMO Vehicle (P17) / Garden Hose - Swimming Pool	(873.75)
EFT17044	11/12/2025	Altus Planning Pty Ltd	Town Planning Consultancy Fees - November 2025	(2,136.75)
EFT17045	11/12/2025	Ampac Debt Recovery	Debt Recovery - November 2025	(2,755.50)
EFT17046	11/12/2025	Arcus Australia Pty Ltd	Oven Rack - Recreation Centre	(169.40)
EFT17047	11/12/2025	Asset Infrastructure Management	Update RAMM Database Records to Reflect Works Undertaken during the 2023/24 and 2024/25 Financial Years	(3,762.35)
EFT17048	11/12/2025	Australia Post	Postage - November 2025	(687.41)
EFT17049	11/12/2025	Australian Taxation Office	BAS - November 2025	(30,429.00)
EFT17050	11/12/2025	B L Woodhouse	Service and Repairs of Various Plant / Service Generator - Refuse Site / Service Pressure Cleaner - Swimming Pool	(3,150.00)
EFT17051	11/12/2025	BP Australia Pty Ltd	Diesel - Town Bushfire Truck (W003) / Monthly Card Fees	(78.81)
EFT17052	11/12/2025	Burando Hill Pty Ltd	Lay Flat Hose - Bushfire Brigade	(1,979.78)
EFT17053	11/12/2025	Donna-Jo Fawcett	Reimbursement for Drain Cleaner and Cupboard Door Knobs - 14 Gordon Street	(40.20)
EFT17054	11/12/2025	Elders Rural Services Australia Limited	Protective Boots - Works	(149.00)
EFT17055	11/12/2025	Ergolink Ergonomics	Ergonomic Office Chairs and Footrests - Admin Office	(1,379.01)
EFT17056	11/12/2025	Filter Discounters Pty Ltd	Parts for Plant Maintenance - Isuzu Tip Truck (P14) and John Deere Tractor (P20)	(162.02)
EFT17057	11/12/2025	Firecore Solutions	Inspect and Service Fire Equipment - Various Locations	(2,725.25)
EFT17058	11/12/2025	GIS Pro Pty Ltd	Production of Map Series - Shire Properties	(660.00)
EFT17059	11/12/2025	Gerald Austin Piesse	Supply of Gravel - Ballagin Road	(2,970.00)
EFT17060	11/12/2025	Goodyear Autocare Wagin	Tube - Kubota Mower (P18)	(15.00)
EFT17061	11/12/2025	Great Southern Fuel Supply	Unleaded Fuel - Darkan Homecare Vehicle (P86)	(151.64)
EFT17062	11/12/2025	Elders Rural Services Australia Limited	Domestic Refuse Collection and Management Fee - November 2025	(29,524.44)
EFT17063	11/12/2025	Hall Electrical & Data Services	Resolve Trip Out Issue - Swimming Pool / Connect New Hot Water System -	(527.92)
EFT17064	11/12/2025	Hersey's Safety Pty Ltd	Spray and Mark - Bockaring Road / Rags - Works Depot / Ear Protection - Protective	(209.48)
EFT17065	11/12/2025	ICTouch Pty Ltd	NBN Services - Doctors Surgery - December 2025	(540.00)
EFT17066	11/12/2025	Independence Australia	HCP Client Expense	(681.60)
EFT17067	11/12/2025	Innovation Industries Pty Ltd	Tank Level Sensors - Emergency Water Tanks	(4,409.24)
EFT17068	11/12/2025	IT Vision	Rates Training - Staff	(825.00)
EFT17069	11/12/2025	Lite N' Easy Perth Pty Ltd	HCP Client Expense	(146.75)
EFT17070	11/12/2025	Mcintosh & Son	Parts for Plant Maintenance - Skid Steer Bobcat (P39)	(641.27)
EFT17071	11/12/2025	Narrogin Earthmoving & Concrete Pty Ltd	Concrete - Shire Main Drain	(822.80)
EFT17072	11/12/2025	Narrogin Gasworx	HCP Client Expense	(385.00)
EFT17073	11/12/2025	Narrogin Hardware and Building Supplies	Anchor Bolts - Town Main Drain	(100.00)
EFT17074	11/12/2025	Narrogin Quarry Operations	Blue Metal Dust - Thornton Street Footpath and Hockey / Cricket Pavilion	(715.13)
EFT17075	11/12/2025	Officeworks	Stationery - Homecare	(202.93)
EFT17076	11/12/2025	One Eleven (WA) Pty Ltd TA Roofwest	Deposit - Roof Restoration - 32 Ballagin Street	(1,000.00)
EFT17077	11/12/2025	PSQ Group	Shire Administration Office, Works Depot, Rec Centre & Library - Phone and Fax Service - November 2025	(136.92)
EFT17078	11/12/2025	Pool & Pump Services	Supply Mechanical Seals and Assist with Main Recirculation Pump - Swimming Pool	(2,059.42)
EFT17079	11/12/2025	Prices Fabrication And Steel	50% Deposit - Wedgecarrup and Sportsground Emergency Water Tanks	(27,152.00)
EFT17080	11/12/2025	Property Supervision Services	Homecare Gardening Services	(2,412.00)
EFT17081	11/12/2025	Public Transport Authority	TransWA Tickets minus Agent Commission	(269.09)
EFT17082	11/12/2025	Ray Ford Signs (Powerhouse Signs)	A-Frame 'Water' Signs - Bushfire Brigade / Core Flute 'Opening Hours' Signs - Swimming Pool / Entrance Sign - Caravan Park / Christmas Banner - Christmas	(4,442.90)
EFT17083	11/12/2025	Scavenger Supplies	Protective Clothing - Bushfire Brigades	(9,922.61)
EFT17084	11/12/2025	Sheridans Badges And Engraving	Name Badges - Admin and Homecare Staff	(363.99)
EFT17085	11/12/2025	Shire Of Dumbleyung	Regional Housing Support Fund - Contribution to 4WDL	(1,666.50)
EFT17086	11/12/2025	Sonalis's	Catering - Council Christmas Function	(2,100.00)
EFT17087	11/12/2025	St Luke's Family Practice Management Trust	Management fee for Wagin Practice for November 2025 / Additional Licences - Part Time Doctor	(9,555.68)
EFT17088	11/12/2025	Stabilised Pavements Of Australia	Cement Stabilising - Bockaring Road	(54,628.16)
EFT17089	11/12/2025	Swat Wagin	Pest Management Treatment - Wedgecarrup and Piesseville Halls and Fire Sheds	(869.00)
EFT17090	11/12/2025	Team Global Express Pty Ltd	Delivery Charges	(123.51)
EFT17091	11/12/2025	Telstra	Telstra Accounts - Various	(802.43)

EFT17092	11/12/2025	The West Australian	Advertising Lease of Hangar - Narrogin Observer	(507.00)
EFT17093	11/12/2025	Undercover SW	Laser Tag Tournament - Christmas Street Carnival	(1,485.00)
EFT17094	11/12/2025	Visimax	Bushfire Infringement Books	(138.80)
EFT17095	11/12/2025	Wagin Aero Club	Agreed Payment under MOU - Shire of Wagin & Wagin Aero Club	(3,915.42)
EFT17096	11/12/2025	Wagin Agri Services	Pallet of Cement - Shire Main Drain	(672.00)
EFT17097	11/12/2025	Wagin District Farmers Co-operative	Kitchen Refreshments - Works Depot and Library / Rose Fertiliser - Other Parks / Supplies for Council Meeting	(162.30)
EFT17098	11/12/2025	Wagin IGA X-Press	Newspapers, Kitchen Refreshments and Air Freshener - Admin Office	(279.65)
EFT17099	11/12/2025	Wagin Mechanical Repairs	Vehicle Services - Homecare Manager Vehicle (P80), Darkan Homecare Vehicle (P86) and DCEO Vehicle (P02) / Fuel Filter - Toyota Hilux Workmate Ute (P85)	(1,446.30)
EFT17100	11/12/2025	Wagin Panel & Paint	Insurance Excess - Replacement Windscreens - Toyota Hilux Workmate Ute (P94) and DCEO Vehicle (P02)	(600.00)
EFT17101	11/12/2025	Wagin Truck Centre	Battery - Caterpillar Grader (P10) / Battery, Globe and Hydraulic Hose - Caterpillar Grader (P10) / Globe - Isuzu Tip Truck (P40) / Bolts, Nuts and Washers - Kubota	(1,067.50)
EFT17102	11/12/2025	Wallis Computer Solutions	Supply and Install 5 New Computers and 1 Laptop - Admin & Homecare / Fusion Broadband Internet - Admin Office - December 2025 / Business NBN Internet - Admin Office - December 2025 / Windows 11 Upgrade - Admin	(17,221.86)
EFT17103	11/12/2025	Western Australian Local Government Association	Training - Shire Councillor	(528.00)
EFT17104	11/12/2025	WT & MR Becker	Supply of Gravel - Beaufort Road	(2,227.50)
EFT17105	18/12/2025	Australian Services Union	Payroll Deductions	(26.50)
EFT17106	18/12/2025	Services Australia Child Support	Payroll Deductions	(119.02)
EFT17107	18/12/2025	Arcus Australia Pty Ltd	Gas Range Static Oven - Recreation Centre	(5,982.90)
EFT17108	23/12/2025	Alexander Galt And Co Pty Ltd	Fence Droppers - Behn Ord Road / Consumables - Christmas Lights / Hand Cleaner - Works Depot / Electrical Tape - Admin Office / Laundry Folding Basin Arm and Consumables - Caravan Park / Stormwater Fittings - Sportsground Public Toilets	(552.08)
EFT17109	23/12/2025	Ampac Debt Recovery	Debt Recovery - December 2025	(11.00)
EFT17110	23/12/2025	Apps Plumbing & Gas Wagin	Repair Kitchen Tap - Admin Office / Service Hot Water System and Replace Toilet Bowl - Swimming Pool / Repair Damaged Tap - RV Area / Install New Gas Cooktop - 14 Gordon Street	(2,372.70)
EFT17111	23/12/2025	B L Woodhouse	Repair Hydraulic Hose - Caterpillar Grader (P10) / Replace Wheel Deck - Kubota Mower (P18) / Plant Services - Isuzu Tip Truck (P14) and John Deere Mower (P20) / Replace Hydraulic Hose - Skid Steer Bobcat (P39) / Replace Front Wheel Brakes - WCM Loader (P09) / Clean Wash Pad and Depot Workshop / Cut Padlock Off Gate -	(2,555.00)
EFT17112	23/12/2025	Boral Construction Materials Group	Bitumen Two Coat Seal - Bullock Hills Road / Seal Widening - Bockaring Road	(117,580.68)
EFT17113	23/12/2025	Bunnings Group Ltd (Australia)	Disabled Back Rest and Assisted Toilet Seat - Caravan Park / Watering Cans and Garden Bed - CWA Community Garden / Disabled Toilet Set - Sportsground Public Toilets / Workbench and Shelving Unit - Bushfire Brigades	(1,840.69)
EFT17114	23/12/2025	Christopher Marcinkus	Reimbursement - Working With Children Check	(87.00)
EFT17115	23/12/2025	Cresswells	Furniture - 2 Ballagin Street	(3,455.00)
EFT17116	23/12/2025	David Gray & Co Pty Ltd	Residential Recycling Bins	(391.25)
EFT17117	23/12/2025	Department of Health and Aged Care	Unspent CHSP Program 2024/2025 Funds	(85,692.82)
EFT17118	23/12/2025	Donna Marie George	Reimbursement of Santa Lollies - Christmas Street Carnival	(45.50)
EFT17119	23/12/2025	Facepainting By Mary	Facepainting - Christmas Street Carnival	(720.00)
EFT17120	23/12/2025	Landgate - Midland	UV Interim - Rural	(96.96)
EFT17121	23/12/2025	Leslie Hinton Entertainment	Musician - Christmas Street Carnival	(726.00)
EFT17122	23/12/2025	Lite N' Easy Perth Pty Ltd	HCP Client Expense	(93.58)
EFT17123	23/12/2025	Narrogin Gasworx	HCP Client Expense	(320.00)
EFT17124	23/12/2025	Narrogin Packaging And Motorcycles	Confectionary Bags - Christmas Street Carnival	(18.50)
EFT17125	23/12/2025	Property Supervision Services	Homecare Gardening Services	(4,862.40)
EFT17126	23/12/2025	Radrock Adventures	Bouncy Castle and Climbing Wall - Christmas Street Carnival	(4,180.00)
EFT17127	23/12/2025	Scavenger Supplies	Protective Clothing - Bushfire Brigades	(19,110.30)
EFT17128	23/12/2025	Science Alive Travelling Show	Science Alive Shows - Christmas Street Carnival	(1,100.00)
EFT17129	23/12/2025	Sea Breeze Ice Creams	Discounted Ice Creams - Christmas Street Carnival	(800.00)
EFT17130	23/12/2025	Sigma Chemicals	Chemical - Swimming Pool	(1,695.54)
EFT17131	23/12/2025	Synergy	Synergy Accounts - Various	(29,470.75)
EFT17132	23/12/2025	Team Global Express Pty Ltd	Delivery Charges	(182.08)
EFT17133	23/12/2025	Telstra	Telstra Accounts - Various	(47.85)
EFT17134	23/12/2025	Tradesman Technologies	Christmas Window Stickers - Christmas Street Carnival	(242.00)
EFT17135	23/12/2025	Wagin Agricultural Society Inc	Woolorama Art Prize Sponsorship	(1,100.00)
EFT17136	23/12/2025	Wagin Gas Electrics	Repair Power Fault - White Dam	(407.00)
EFT17137	23/12/2025	Wagin Panel & Paint	Insurance Excess - Community Bus (P07)	(300.00)
EFT17138	23/12/2025	Wagin Truck Centre	Make New Hoses - Skid Steer Bobcat (P39) / Hydraulic Fluid - Stock	(471.55)
EFT17139	23/12/2025	Wagin Youth Centre Inc.	Community Budget Request 2025/2026	(2,850.00)
EFT17140	23/12/2025	Wallis Computer Solutions	Internet Upgrades - Eric Farrow Pavilion	(8,962.56)
EFT17141	23/12/2025	Amanda June Mccaugh	Christmas Light Competition Prize 2025 - Homeowner 1st Prize Winner	(750.00)
EFT17142	23/12/2025	Byfields Accountants	Christmas Light Competition Prize 2025 - Business Winner	(500.00)
EFT17143	23/12/2025	Cheryl Clavey	Christmas Light Competition Prize 2025 - Homeowner 3rd Winner	(300.00)
EFT17144	23/12/2025	Jennifer Bannerman	Christmas Light Competition Prize 2025 - Homeowner 2nd Prize Winner	(450.00)
EFT17145	31/12/2025	Australian Services Union	Payroll Deductions	(26.50)
EFT17146	31/12/2025	Services Australia Child Support	Payroll Deductions	(119.02)
EFT17147	31/12/2025	Construction Training Fund (CTF)	BCITF - December 2025	(81.75)
EFT17148	31/12/2025	Department Of Local Government, Industry Regulation And Safety	BSL - December 2025	(113.30)
EFT17149	31/12/2025	Shire Of Wagin	BSL - December 2025	(18.25)
EFT Payment Total				(552,015.33)

Direct Debit Payments

DD6537.1	01/12/2025	Commonwealth Bank of Australia (CBA)	Mastercard to 26 November 2025	(6,952.45)
DD6542.1	04/12/2025	Aware Super	Superannuation Contributions	(6,789.04)
DD6542.2	04/12/2025	BT Panorama	Superannuation Contributions	(209.19)
DD6542.3	04/12/2025	Active Super	Superannuation Contributions	(349.85)
DD6542.4	04/12/2025	The Trustee for Trojan Self Managed Super Fund	Superannuation Contributions	(659.67)
DD6542.5	04/12/2025	CareSuper	Superannuation Contributions	(218.68)
DD6542.6	04/12/2025	Hostplus	Superannuation Contributions	(199.19)
DD6542.7	04/12/2025	Rest Administration	Superannuation Contributions	(2,605.50)
DD6542.8	04/12/2025	Mercer Super	Superannuation Contributions	(721.14)
DD6542.9	04/12/2025	GESB Superannuation	Superannuation Contributions	(398.90)
DD6558.1	18/12/2025	Aware Super	Superannuation Contributions	(6,710.60)
DD6558.2	18/12/2025	BT Panorama	Superannuation Contributions	(196.83)
DD6558.3	18/12/2025	Active Super	Superannuation Contributions	(349.85)
DD6558.4	18/12/2025	The Trustee for Trojan Self Managed Super Fund	Superannuation Contributions	(659.67)
DD6558.5	18/12/2025	CareSuper	Superannuation Contributions	(218.67)
DD6558.6	18/12/2025	Hostplus	Superannuation Contributions	(45.10)
DD6558.7	18/12/2025	Rest Administration	Superannuation Contributions	(2,625.91)
DD6558.8	18/12/2025	Mercer Super	Superannuation Contributions	(721.14)
DD6558.9	18/12/2025	GESB Superannuation	Superannuation Contributions	(334.86)
DD6574.1	01/12/2025	Western Australian Treasury Corporation	Loan Repayment 141 - December 2025	(11,672.13)
DD6574.2	12/12/2025	Payrix	Synergy Online Transaction Fee	(38.36)
DD6574.3	12/12/2025	Department Of Transport	Daily Licensing Takings 10/12/2025	(1,298.45)
DD6574.4	15/12/2025	Sandwai Pty Ltd	Sandwai Monthly Fee - December 2025	(633.60)
DD6574.5	15/12/2025	Department Of Transport	Daily Licensing Takings 11/12/2025	(2,131.85)
DD6574.6	15/12/2025	Commonwealth Bank of Australia (CBA)	Commbiz Account Service Fees - December 2025	(230.78)
DD6574.7	16/12/2025	Department Of Transport	Daily Licensing Takings 12/12/2025	(5,205.85)
DD6574.8	17/12/2025	Department Of Transport	Daily Licensing Takings 15/12/2025	(975.75)
DD6574.9	18/12/2025	Department Of Transport	Daily Licensing Takings 16/12/2025	(2,257.55)
DD6583.1	30/12/2025	Commonwealth Bank of Australia (CBA)	Mastercard to 24 December 2025	(7,897.81)
DD6587.1	24/12/2025	Department Of Transport	Daily Licensing Takings 22/12/2025	(2,301.40)
DD6587.2	24/12/2025	Western Australian Treasury Corporation	Loan Repayment - 137 December 2025	(1,907.86)
DD6587.4	29/12/2025	Department Of Transport	Daily Licensing Takings 23/12/2025	(1,595.60)
DD6587.5	30/12/2025	Department Of Transport	Daily Licensing Takings 24/12/2025	(513.40)
DD6538.20	01/12/2025	Department Of Transport	Daily Licensing Takings 27/11/2025	(3,771.85)
DD6538.22	02/12/2025	Commonwealth Bank of Australia (CBA)	Merchant Fee - November 2025	(376.29)
DD6538.23	02/12/2025	Department Of Transport	Daily Licensing Takings 28/11/2025	(4,913.10)
DD6542.10	04/12/2025	Australian Super Administration	Superannuation Contributions	(2,277.85)
DD6542.11	04/12/2025	Prime Super	Superannuation Contributions	(816.04)
DD6542.12	04/12/2025	Hesta Super Fund	Superannuation Contributions	(240.57)
DD6542.13	04/12/2025	Smartmonday Prime	Superannuation Contributions	(150.55)
DD6542.14	04/12/2025	Hub24 Super Fund	Superannuation Contributions	(280.72)
DD6558.10	18/12/2025	Australian Super Administration	Superannuation Contributions	(2,350.93)
DD6558.11	18/12/2025	Prime Super	Superannuation Contributions	(805.32)
DD6558.12	18/12/2025	Hesta Super Fund	Superannuation Contributions	(124.06)
DD6558.13	18/12/2025	Smartmonday Prime	Superannuation Contributions	(152.49)
DD6558.14	18/12/2025	Hub24 Super Fund	Superannuation Contributions	(359.99)
DD6574.10	03/12/2025	Department Of Transport	Daily Licensing Takings 01/12/2025	(1,280.40)
DD6574.11	18/12/2025	Aussie Broadband Pty Ltd	Broadband - December 2025	(267.00)
DD6574.12	19/12/2025	Department Of Transport	Daily Licensing Takings 17/12/2025	(3,366.30)
DD6574.13	22/12/2025	Department Of Transport	Daily Licensing Takings 18/12/2025	(3,048.50)
DD6574.14	23/12/2025	Department Of Transport	Daily Licensing Takings 19/12/2025	(6,022.35)
DD6574.15	04/12/2025	Department Of Transport	Daily Licensing Takings 02/12/2025	(1,718.05)
DD6574.16	05/12/2025	Payrix	Synergy Online Transaction Fee	(23.67)
DD6574.17	05/12/2025	Department Of Transport	Daily Licensing Takings 03/12/2025	(3,734.60)
DD6574.18	08/12/2025	Department Of Transport	Daily Licensing Takings 04/12/2025	(1,417.50)
DD6574.19	09/12/2025	Department Of Transport	Daily Licensing Takings 05/12/2025	(7,497.50)
DD6574.20	10/12/2025	Department Of Transport	Daily Licensing Takings 08/12/2025	(2,684.70)
DD6574.21	11/12/2025	Department Of Transport	Daily Licensing Takings 09/12/2025	(7,167.35)
Direct Debit Payments Total				(124,474.31)
Municipal Account - Payments Total				(676,489.64)

SHIRE OF WAGIN
STATEMENT OF MASTERCARD PAYMENTS
For the Period Ended 24 December 2025

Credit Card List of Payments**Chief Executive Officer - Ken Parker**

Credit Card	27/11/2025	Harvey Norman	Oven and 5 Burner Gas Cooktop - 14 Gordon Street	(2,171.95)
Credit Card	8/12/2025	Buffalo Sports	Volleyballs and Futsal Soccer Balls - Recreation Centre	(220.60)
Credit Card	18/12/2025	Australia Day Council of South Australia	Promotional Products - Australia Day	(1,295.00)
Chief Executive Officer - Ken Parker Total				(3,687.55)

Deputy Chief Executive Officer - Jonathan Fathers

Credit Card	27/11/2025	Titan Safety	Combination Safety Shower - OHS	(1,601.71)
Credit Card	27/11/2025	7 Eleven	Fuel - DCEO Vehicle (P02)	(115.92)

Credit Card	28/11/2025	Shire of Wagin	Department of Transport - Plate Change - SES Vehicle	(32.00)
Credit Card	30/11/2025	Ampol	Fuel - DCEO Vehicle (P02)	(136.63)
Credit Card	3/12/2025	Caos Gear	Balance of Kit Bags - Bushfire Brigades	(1,664.00)
Credit Card	20/12/2025	Bunnings	Sink Cover Plate and Tap Mixer - Admin Office / Line Marking Paint - Swimming Pool	(126.40)
Deputy Chief Executive Officer - Jonathan Fathers Total				(3,676.66)
Manager of Works - Allen Hicks				
Credit Card	27/11/2025	EBay	Tyres - Kubota Mower (P18)	(200.00)
Credit Card	11/12/2025	Caos Gear	Deposit for Kit Bags - Bushfire Brigades	(237.60)
Manager of Works - Allen Hicks Total				(437.60)
Manager of Finance - Donna Fawcett				
Manager of Finance - Donna Fawcett Total				0.00
Fees and Charges				
	1/12/2025	Commonwealth Bank	Annual Facility Fee	(96.00)
Fees and Charges Total				(96.00)
Credit Card List of Payments Total				(7,897.81)

8.1.4 SCHEDULE OF PAYMENTS – JANUARY 2026

AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	Schedule of Payments

OFFICER RECOMMENDATION

That Council RECEIVE the list of accounts paid by the Chief Executive Officer under delegated authority, during January 2026:

- EFT Payments EFT17150 – EFT17244 and Direct Debit Payments DD6571.1– DD6618.27 from the Municipal Account totalling \$382,123.40.
- Credit card Payments totalling \$1,850.33.

BRIEF SUMMARY

This item presents the statement of payments made during January 2026 for Council approval in accordance with Regulation 13 of the Local Government (Financial Management) Regulations 1996.

BACKGROUND/COMMENT

The Local Government has delegated authority to the CEO to make payments from the municipal fund or the restricted fund as required. A list of all the payments is to be prepared each month showing all accounts paid since the last list was prepared.

All accounts paid have been fully checked and are supported by purchase orders and certified as to the receipt of goods and/or services and compliant with the Shire of Wagin purchasing policy.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Local Government (Financial Management) Regulations 1996

Regulation 13

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment; and

- (d) sufficient information to identify the transaction.
- 2) A list of accounts for approval to be paid is to be prepared each month showing —
- (a) for each account which requires council authorisation in that month —
 - (i) the payee's name;
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
 - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under subregulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

All expenditure has been approved via adoption of the 2025/26 Annual Budget or resulting from a Council Motion for a budget amendment.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

SHIRE OF Wagin
STATEMENT OF PAYMENTS
For the Period Ended 31 January 2026

Municipal Funds Account - List of Payments

Chq/EFT	Date	Name	Description	Amount
EFT Payments				
EFT17150	08/01/2026	3E Advantage Pty Limited	Photocopier Charges - December 2025	(1,116.01)
EFT17151	08/01/2026	AD Engineering International Pty Ltd	Assessment and Repairs - Speed Monitor Trailer (P36)	(381.70)
EFT17152	08/01/2026	Alexander Galt And Co Pty Ltd	LED Floodlight - Town Hall / Batteries, Floor Grate and Stormwater Elbow - Other Sportsground Buildings / Gas Bottle - Swimming Pool / Socket Set and Driver Bit - Other Sportsground / Rivets - Khedive Street Residence	(566.10)
EFT17153	08/01/2026	Altus Planning Pty Ltd	Town Planning Consultancy Fees - December 2025	(1,221.00)
EFT17154	08/01/2026	Apps Plumbing & Gas Wagin	Repair Damaged Pipe - Caravan Park	(476.30)
EFT17155	08/01/2026	Australia Post	Postage - December 2025	(814.19)
EFT17156	08/01/2026	BP Australia Pty Ltd	Diesel - Town, Piesseville and Wedgecarrup Bushfire Trucks / Monthly Card Fees	(1,292.58)
EFT17157	08/01/2026	Chubb Security Australia	Monitor Dialler - Medical Centre and Admin Office - January to March 2026	(412.74)
EFT17158	08/01/2026	Coates Hire Collie	Hire of Lighting Tower - Christmas Street Carnival	(649.22)
EFT17159	08/01/2026	Donna Marie George	Reimbursement of Food for Entertainers - Christmas Street Carnival	(77.50)
EFT17160	08/01/2026	G & M Detergents & Hygiene Services Albany	Toilet Paper and Handtowel - Public Toilets	(1,796.76)
EFT17161	08/01/2026	Goodyear Autocare Wagin	Replace Tyre - Toyota Hilux Workmate Ute (P24) / Puncture Repair - Toyota Hilux Workmate Ute (P25)	(425.00)
EFT17162	08/01/2026	Ictouch Pty Ltd	NBN Services - Doctors Surgery - January 2026	(540.00)
EFT17163	08/01/2026	Independence Australia	HCP Client Expense	(28.75)
EFT17164	08/01/2026	Kerry Enright Cleaning Services	Carpet Cleaning - Eric Farrow Pavilion, Recreation Centre, Community Gym, Medical Centre, Infant Health Centre and Homecare	(5,000.00)
EFT17165	08/01/2026	Kulture Koatings	50% Deposit - Replace Floor Coatings - Male Toilet - Caravan Park	(1,250.00)
EFT17166	08/01/2026	Landgate - Midland	UV Interim - Rural	(48.48)
EFT17167	08/01/2026	Larina Piesse Barrister & Solicitor	Prepare Application for New Title - Tudhoe Street	(1,111.00)
EFT17168	08/01/2026	Liberty Oil Australia Pty Ltd	Diesel & Unleaded - Stock	(8,277.10)
EFT17169	08/01/2026	Main Roads Western Australia	Oversize Class 1 Permit - Isuzu Tip Truck (P14)	(50.00)
EFT17170	08/01/2026	Metal Artwork Creations	Desk Name Plaque - Councillor	(23.10)
EFT17171	08/01/2026	Narrogin Gasworx	HCP Client Expense	(103.95)
EFT17172	08/01/2026	Officeworks	Stationery Order - January 2026	(1,033.50)
EFT17173	08/01/2026	PSQ Group	Shire Administration Office, Works Depot, Rec Centre & Library - Phone and Fax Service - December 2025 / Install Break Message - Homecare	(197.92)
EFT17174	08/01/2026	Public Transport Authority	TransWA Ticket Sales minus Agent Commission	(88.26)
EFT17175	08/01/2026	St Luke's Family Practice Management Trust	Management Fee for Wagin Practice - December 2025	(9,166.66)
EFT17176	08/01/2026	Synergy	Synergy Accounts - Various	(8,848.90)
EFT17177	08/01/2026	Task Exchange Pty Ltd	LG Hub - Councillor Portal - 3 Year Renewal	(23,536.36)
EFT17178	08/01/2026	Team Global Express Pty Ltd	Freight Costs	(801.70)
EFT17179	08/01/2026	Telstra	Telstra Accounts - Various	(1,847.02)
EFT17180	08/01/2026	Wagin Agri Services	Quick Set Concrete - Behn Ord Road	(107.50)
EFT17181	08/01/2026	Wagin Gas Electrics	Repair Pump - White Dam	(220.00)
EFT17182	08/01/2026	Wagin Pharmacy	Sunscreen - Christmas Street Carnival	(79.96)
EFT17183	08/01/2026	Wagin Truck Centre	CB Radio with Aerial - Case Loader (P11) / Hydraulic Coupling and Fluid - Skid Steer Bobcat (P39) /	(897.40)
EFT17184	08/01/2026	Wallis Computer Solutions	Decommission Old Server and PCs / Fusion Broadband Internet - Admin Office - December 2025 and January 2026 / Business NBN Internet - Admin Office - December 2025 and January 2026 / Extend Security Update / Internet - Eric Farrow Pavilion	(2,175.58)
EFT17185	15/01/2026	Australian Services Union	Payroll Deductions	(26.50)
EFT17186	15/01/2026	Services Australia Child Support	Payroll Deductions	(119.02)
EFT17187	22/01/2026	Alister Martzloff	Bond Refund - Gym Fob	(50.00)
EFT17188	22/01/2026	Denise Lynn	Bond Refund - Venue Hire	(300.00)
EFT17189	22/01/2026	Jarod Whisson	Bond Refund - Gym Fob	(50.00)
EFT17190	22/01/2026	Reece Guild	Bond Refund - Gym Fob	(50.00)
EFT17191	22/01/2026	Ryan Quinlivan	Bond Refund - Gym Fob	(50.00)
EFT17192	22/01/2026	Addprint Rubber Stamps	Custom Stamp - Administration Office	(65.90)
EFT17193	22/01/2026	Alexander Galt And Co Pty Ltd	Fluoro - Medical Centre / Cable Ties - Christmas Lights / Gazebo - Water Bomber Refilling Shelter / Rivets and Washers - Townscape / Netting Clips - Swimming Pool / Acetone and Tricleanium - Tavistock Street Public Toilets / Adhesive Spray and Magnetic Tape - Australia Day Event	(986.32)
EFT17194	22/01/2026	Apps Plumbing & Gas Wagin	Clear Stormwater Pipe - Sportsground Oval Public Toilets / Replace Shower Taps - Caravan Park / Repair Water Leak from Backflow Device - Lime Lake Tank	(1,026.30)
EFT17195	22/01/2026	Australian Taxation Office	BAS - December 2025	(16,542.00)
EFT17196	22/01/2026	B L Woodhouse	Repairs to Pump - Skid Steer Bobcat (P39) / Install Hose Reel - Toyota Hilux Workmate Ute (P85) / Service Generator - Refuse Site	(2,100.00)
EFT17197	22/01/2026	Bunbury Machinery	Mower Blades - Kubota Mower (P44)	(422.40)
EFT17198	22/01/2026	Bunnings Group Ltd (Australia)	Trolley and Safety Ladder - Records Sea Container	(299.16)
EFT17199	22/01/2026	Chefmaster Australia	Rubbish Bags - Wetlands Park Public Toilets	(178.16)
EFT17200	22/01/2026	Donna Marie George	Reimbursement for Stickers and Temporary Tattoos - Australia Day Event	(21.00)
EFT17201	22/01/2026	Elders Rural Services Australia Limited	Fire Nozzles - Bushfire Brigades	(3,244.97)
EFT17202	22/01/2026	Express Print	Business Cards - Ranger and Manager of Works	(304.70)
EFT17203	22/01/2026	Fuel Distributors Of WA Pty Ltd	AdBlu - Town Bushfire Truck (W003)	(19.31)
EFT17204	22/01/2026	Fulton Hogan Industries Pty Ltd	Supply and Lay Two Coat Seal and Asphalt - Airport Taxiway / Supply and Lay Two Coat Seal - Private Works Hangar	(52,333.16)
EFT17205	22/01/2026	G & M Detergents & Hygiene Services Albany	Urinal Disks - Various Shire Venues and Public Toilets	(89.50)
EFT17206	22/01/2026	GA & NA Kirk	Sand - Stock	(297.00)
EFT17207	22/01/2026	Goodyear Autocare Wagin	Replace Tyre - Trailer (P81) / Remove and Fit O Ring Seal - Caterpillar Grader (P10) / Puncture Repair - Toyota Hilux Workmate Ute (P26)	(292.50)
EFT17208	22/01/2026	Great Southern Fuel Supply	Unleaded Fuel - Darkan Homecare Vehicle (P86)	(153.64)

EFT17209	22/01/2026	Hall Electrical & Data Services	Electrical Work including Supply and Install of Main Feed, Sub Board, Power to Oven, Lights and GPOs - Hockey Pavilion / Inspect Bain Maree - Recreation Centre / Repair Exterior Lighting Fault - Town Hall / Remove Blockage in Air Conditioner Drain - Swimming Pool / Supply and Install Weatherproof GPO - Wetlands Park / Replace Down Lights - Marks Court Residence / Install Double GPO for Christmas Lights - Road Board Building / Repair Faulty Circuit - Aerodrome / Install Power Connection - Judges Box at Recreation Centre / Repairs to Light Pole Feed - Skate Park / Replace Power Supply - Electronic Sign / Inspect Faulty Sump Pump - Town Hall / Supply and Install Underfloor Fans - Town Hall / Repairs to Air Conditioner Duct - Doctors Surgery / Replace Wall Oven, Wired in GPO for Gas Cooktop and Changed Kitchen Exhaust Fan - Gordon Street Residence	(11,701.15)
EFT17210	22/01/2026	Hart Sport	Cricket Set - Australia Day Event	(94.40)
EFT17211	22/01/2026	Hersey's Safety Pty Ltd	Hessian Bags, Spray and Mark Paint, Delineators and Painted Guide Posts - Bullock Hills	(2,646.60)
EFT17212	22/01/2026	Independence Australia	HCP Client Expense	(111.20)
EFT17213	22/01/2026	Interfire Agencies	Braces - Bushfire Brigades	(923.95)
EFT17214	22/01/2026	LG Best Practices Pty Ltd	Rates Training - Rates Officer	(88.00)
EFT17215	22/01/2026	Larina Piesse Barristers & Solicitors - Trust Account	Transfer of Land - Tudhoe Street	(2,451.08)
EFT17216	22/01/2026	Liberty Oil Australia Pty Ltd	Diesel - Stock	(7,994.50)
EFT17217	22/01/2026	Lite N' Easy Perth Pty Ltd	HCP Client Expense	(270.78)
EFT17218	22/01/2026	Michelle Muller	Supply Mixed Lolly Bags for Prizes - Australia Day Breakfast	(50.00)
EFT17219	22/01/2026	Moore Australia Pty Ltd	Annual Budget Workshop - Manager of Finance	(1,485.00)
EFT17220	22/01/2026	Narrogin Betta Electrical Home Living	Washing Machine and Vacuum Cleaner - NAB Building	(887.00)
EFT17221	22/01/2026	Narrogin Earthmoving & Concrete Pty Ltd	Concrete - Shire Main Drain	(886.16)
EFT17222	22/01/2026	Narrogin Gasworx	HCP Client Expense	(90.00)
EFT17223	22/01/2026	National Australia Day Council Limited	Return of Excess Grant Monies	(4,400.00)
EFT17224	22/01/2026	Officeworks	Stationery and Batteries - Admin Office / Mini Pencils - Australia Day Event	(136.99)
EFT17225	22/01/2026	Palace Hotel	Refresh Council Fridge / Pizzas - Bushfire Refreshments	(287.99)
EFT17226	22/01/2026	Pride Plastering	Hail Damage Repairs - Sportsground Buildings (Reimbursed by LGIS)	(13,414.50)
EFT17227	22/01/2026	Property Supervision Services	Gardening Services - Homecare	(2,630.40)
EFT17228	22/01/2026	Scavenger Supplies	Jackets - Bushfire Brigade	(5,381.75)
EFT17229	22/01/2026	Security And Key Distributors	Deadbolt - NAB Building	(193.23)
EFT17230	22/01/2026	Stabilised Pavements Of Australia	Cement Stabilise Taxiway - Airfield	(14,221.69)
EFT17231	22/01/2026	Synergy	Synergy Accounts - Various	(7,960.28)
EFT17232	22/01/2026	Team Global Express Pty Ltd	Freight Costs	(112.87)
EFT17233	22/01/2026	Telstra	Telstra Accounts - Various	(47.85)
EFT17234	22/01/2026	Turn Key Furniture Solutions Pty Ltd	50% Balance - Linea Banquet Chairs - Eric Farrow Pavilion	(5,763.45)
EFT17235	22/01/2026	Wagin & Herald Street Veterinary Clinics	Microchip Cat - Ranger Services	(170.00)
EFT17236	22/01/2026	Wagin Agri Services	Fertiliser and Wetter - Sportsground Oval / Chemicals - Townsite and Rural Spraying	(4,616.88)
EFT17237	22/01/2026	Wagin District Farmers Co-operative	Electrolytes and Kitchen Refreshments - Works Depot / Cat Food - Pound / Lollies and Juice - Library	(260.20)
EFT17238	22/01/2026	Wagin Mechanical Repairs	Vehicle Service - Homecare Vehicle (P27)	(433.65)
EFT17239	22/01/2026	Wagin Mowers	Hose Reel - Street Trees / Carbi - Air Compressor (P30) / Plant Service - Rover Lawnmower (P53) / Whipper Snipper Head - Small Plant (P30) /	(781.73)
EFT17240	22/01/2026	Wagin Panel & Paint	Repair Stone Chip in Windscreen - Toyota Hilux Workmate Ute (P24)	(82.50)
EFT17241	22/01/2026	Wagin Truck Centre	Grease Gun and Socket - Works Depot / O Ring - Skid Steer Bobcat (P39) / Hub Cap and Gasket - Isuzu Tip Truck (P14) /	(373.45)
EFT17242	22/01/2026	Water Corporation	Water Accounts - Various	(1,074.99)
EFT17243	29/01/2026	Australian Services Union	Payroll Deductions	(26.50)
EFT17244	29/01/2026	Services Australia Child Support	Payroll Deductions	(119.02)
EFT Payment Total				(245,853.52)
Direct Debit Payments				
DD6571.1	01/01/2026	Aware Super	Superannuation Contributions	(6,930.20)
DD6571.2	01/01/2026	Active Super	Superannuation Contributions	(378.51)
DD6571.3	01/01/2026	The Trustee for Trojan Self Managed Super Fund	Superannuation Contributions	(659.67)
DD6571.4	01/01/2026	CareSuper	Superannuation Contributions	(218.68)
DD6571.5	01/01/2026	Hesta Super Fund	Superannuation Contributions	(69.43)
DD6571.6	01/01/2026	Hostplus	Superannuation Contributions	(48.86)
DD6571.7	01/01/2026	Rest Administration	Superannuation Contributions	(2,617.94)
DD6571.8	01/01/2026	Mercer Super	Superannuation Contributions	(788.42)
DD6571.9	01/01/2026	GESB Superannuation	Superannuation Contributions	(357.69)
DD6587.3	02/01/2026	Commonwealth Bank of Australia (CBA)	Merchant Fees - December 2025	(394.76)
DD6592.1	15/01/2026	Aware Super	Superannuation Contributions	(7,087.45)
DD6592.2	15/01/2026	Active Super	Superannuation Contributions	(358.97)
DD6592.3	15/01/2026	The Trustee for Trojan Self Managed Super Fund	Superannuation Contributions	(836.40)
DD6592.4	15/01/2026	CareSuper	Superannuation Contributions	(218.68)
DD6592.5	15/01/2026	Hesta Super Fund	Superannuation Contributions	(99.67)
DD6592.6	15/01/2026	Hostplus	Superannuation Contributions	(7.52)
DD6592.7	15/01/2026	Rest Administration	Superannuation Contributions	(2,621.52)
DD6592.8	15/01/2026	Mercer Super	Superannuation Contributions	(734.60)
DD6592.9	15/01/2026	GESB Superannuation	Superannuation Contributions	(334.86)
DD6606.1	29/01/2026	Aware Super	Superannuation Contributions	(6,896.15)
DD6606.2	29/01/2026	Active Super	Superannuation Contributions	(349.85)
DD6606.3	29/01/2026	The Trustee for Trojan Self Managed Super Fund	Superannuation Contributions	(1,013.12)
DD6606.4	29/01/2026	CareSuper	Superannuation Contributions	(254.62)
DD6606.5	29/01/2026	Hesta Super Fund	Superannuation Contributions	(340.61)
DD6606.6	29/01/2026	Hostplus	Superannuation Contributions	(97.71)
DD6606.7	29/01/2026	Rest Administration	Superannuation Contributions	(2,556.91)
DD6606.8	29/01/2026	Mercer Super	Superannuation Contributions	(721.14)
DD6606.9	29/01/2026	GESB Superannuation	Superannuation Contributions	(374.00)
DD6618.1	02/01/2026	Payrix	Synergy Online Transaction Fee	(26.02)
DD6618.2	16/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 14/01/2026	(4,853.65)

DD6618.3	16/01/2026	Aussie Broadband Pty Ltd	Broadband - January 2026	(267.00)
DD6618.4	19/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 15/01/2026	(3,411.75)
DD6618.5	20/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 16/01/2026	(14,111.40)
DD6618.6	21/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 19/01/2026	(3,833.05)
DD6618.7	15/01/2026	Commonwealth Bank of Australia (CBA)	Commbiz Account Transaction Fees - January 2026	(229.35)
DD6618.8	22/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 20/01/2026	(4,619.30)
DD6618.9	23/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 21/01/2026	(2,104.55)
DD6625.1	28/01/2026	Commonwealth Bank of Australia (CBA)	Mastercard to 23 January 2026	(1,850.33)
DD6571.10	01/01/2026	Australian Super Administration	Superannuation Contributions	(1,972.41)
DD6571.11	01/01/2026	Prime Super	Superannuation Contributions	(465.74)
DD6571.12	01/01/2026	Smartmonday Prime	Superannuation Contributions	(136.98)
DD6571.13	01/01/2026	Hub24 Super Fund	Superannuation Contributions	(235.42)
DD6571.14	01/01/2026	BT Panorama	Superannuation Contributions	(145.87)
DD6592.10	15/01/2026	Australian Super Administration	Superannuation Contributions	(2,248.10)
DD6592.11	15/01/2026	Prime Super	Superannuation Contributions	(415.05)
DD6592.12	15/01/2026	Smartmonday Prime	Superannuation Contributions	(154.43)
DD6592.13	15/01/2026	Hub24 Super Fund	Superannuation Contributions	(6.15)
DD6592.14	15/01/2026	BT Panorama	Superannuation Contributions	(153.39)
DD6606.10	29/01/2026	Australian Super Administration	Superannuation Contributions	(2,416.48)
DD6606.11	29/01/2026	Prime Super	Superannuation Contributions	(422.78)
DD6606.12	29/01/2026	Smartmonday Prime	Superannuation Contributions	(146.67)
DD6606.13	29/01/2026	Hub24 Super Fund	Superannuation Contributions	(359.99)
DD6606.14	29/01/2026	BT Panorama	Superannuation Contributions	(192.55)
DD6618.10	07/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 05/01/2026	(19,716.25)
DD6618.11	23/01/2026	Western Australian Treasury Corporation	Guarantee Fee - December 2025	(1,190.95)
DD6618.12	27/01/2026	Western Australian Treasury Corporation	Loan Repayment #137 - January 2026	(1,907.86)
DD6618.13	27/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 22/01/2026	(4,347.10)
DD6618.14	27/01/2026	Messages On Hold Australia Pty Ltd	Provision of Programming & Equipment 23/01/2026 - 22/04/2026	(263.61)
DD6618.15	28/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 23/01/2026	(2,118.00)
DD6618.16	29/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 27/01/2026	(3,790.30)
DD6618.17	30/01/2026	Payrix	Synergy Online Transaction Fee	(12.81)
DD6618.18	30/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 28/01/2026	(3,295.15)
DD6618.20	08/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 06/01/2026	(3,418.75)
DD6618.22	09/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 07/01/2026	(1,180.40)
DD6618.23	12/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 08/01/2026	(2,975.00)
DD6618.24	13/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 09/01/2026	(3,292.85)
DD6618.25	14/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 12/01/2026	(2,782.60)
DD6618.26	15/01/2026	Sandwai Pty Ltd	Sandwai Monthly Fee - January 2026	(633.60)
DD6618.27	15/01/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 13/01/2026	(3,198.30)
Direct Debit Payments Total				(136,269.88)
Municipal Account - Payments Total				(382,123.40)

SHIRE OF WAGIN
STATEMENT OF MASTERCARD PAYMENTS
For the Period Ended 23 January 2026

Credit Card List of Payments

Chief Executive Officer - Ken Parker

Chief Executive Officer - Ken Parker Total

0.00

Deputy Chief Executive Officer - Jonathan Fathers

Credit Card	7/01/2026	Jaycare	Bubble Machine and Liquid - Australia Day Event	(52.79)
Credit Card	7/01/2026	Wagner Electronics	Sound System Plugs - Australia Day Event	(81.62)
Credit Card	9/01/2026	The Reject Shop	Napkins and Temporary Tattoos - Australia Day Event	(26.50)
Credit Card	13/01/2026	Spotlight	Clear Plastic Table Cloth - Bushfire Volunteers Grant	(87.00)
Credit Card	18/01/2026	BP	Fuel - DCEO Vehicle (P02)	(91.78)
Credit Card	19/01/2026	The Reject Shop	Breakfast Supplies - Australia Day Event	(87.15)
Credit Card	19/01/2026	Coles	Apron - Australia Day Event	(48.00)
Credit Card	19/01/2026	Coles	Breakfast Supplies - Australia Day Event	(32.70)
Credit Card	25/12/2025	Caltex	Fuel - DCEO Vehicle (P02)	(71.96)
Credit Card	31/12/2025	Reddy Express	Fuel - DCEO Vehicle (P02)	(99.35)

Deputy Chief Executive Officer - Jonathan Fathers Total

(678.85)

Manager of Works - Allen Hicks

Credit Card	20/01/2026	Australian Flag Makers	Australian and Aboriginal Flags - Admin Office	(373.98)
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Manager of Works - Allen Hicks Total

(373.98)

Manager of Finance - Donna Fawcett

Credit Card	16/01/2026	Seek AU	Advertisement - Vacant Position - Bushfire Risk Mitigation Coordinator	(797.50)
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Manager of Finance - Donna Fawcett Total

(797.50)

Fees and Charges

Fees and Charges Total

0.00

Credit Card List of Payments Total

(1,850.33)

8.1.5 CHIEF EXECUTIVE OFFICER ACTIVITY REPORT

AUTHOR OF REPORT:	Chief Executive Officer
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	CM.CO.1

OFFICER RECOMMENDATION

That Council NOTES the Chief Executive Officer's Report.

COMMENT

Potential Reverse Osmosis (desalination) Trial

Officers are in discussions with Water Corporation regarding a potential trial of a reverse osmosis (desalination) trial in Wagin. Water Corporation wish to trial a means of continuing the use of RO filters that cannot be used for potable water in Perth but would meet performance requirements for non-potable water.

Through the Shire's partnerships with the Department of Primary Industries and Regional Development, Wagin has been identified as a potential location. The desalination unit could be based at the depot and use water from the town bores. The unit that Water Corporation wishes to trial can extract up to 144 kilolitres of brackish water a day (about three backyard pools) and convert that into between 15 and 30 kilolitres of usable water (between half and one backyard pool).

Officers showed off the Shire's water network and potential site for the unit which is aligned to the Shire's Water Security Strategy and capitalises on the investment made through the Drought Resilience Fund. If the project proceeds, it could be up and running by the end of the financial year following Water Corporation testing of the unit.

Landcare

The new Landcare Officer, employed by the Landcare organisation itself, has commenced and is working on the two grant funded projects. Landcare held a meeting on 4 February 2026. The main items discussed were progress on the two grant funded projects and potential projects that could receive external funding.

4WDL – Housing Application

The 4WDL local governments have submitted an application to the State Government's housing fund.

The funding application has been prepared jointly by the five 4WDL local governments.

The application was initially prepared to meet the State Government's pre-Christmas deadline which as reported to Council in November 2025 meant that the Shire's input did not reflect the revised approach adopted by Council at that meeting.

The Shire's application for funding seeks \$820,000 from State Government with the remaining cost to be funded through a combination of Shire funds (approximately \$680,000) and proceeds from sale of existing housing (approximately \$1,600,000).

As noted in the November Ordinary Council Meeting papers, in the event that the 4WDL grant is successful, a revised housing strategy and funding model will be presented to Council.

While the 4WDL application reflects the extensive work undertaken by member local governments as well as the region's need, the applications for the total pool of \$25m across the state is anticipated to be very competitive with the 4WDL's ask being almost \$5m.

Megasplash

On 13 February, approximately 170 people attended the Shire's Megasplash event at the Wagin pool. The event featured food and inflatables and was arranged entirely by Contract Aquatic.

The event was considered to be a success with the next one to be held on 13 March 2026.



Puntapin Dam

In the week commencing 9 February 2026, Water Corporation commenced the remedial works on Puntapin Dam. The works involving the creation of a new spillway and pipe connection. The works are anticipated to take 2 to 3 weeks. Water

Corporation is working with the State Government departments on the documentation that will enable transfer of Lot 122 on Deposited Plan D008316 to the Shire.

Mid-year budget review

The finance team are preparing the mid-year budget review for consideration at the March 2026 Ordinary Council Meeting. While the review is being finalised, Officers wish to advise Council at this time that with the overs and unders that the Shire is projected to have a small surplus at the end of the financial year in the order of \$30,000

BACKGROUND/COMMENT

The CEO has attended the following meetings / events for the period since the last report

Date	Meeting attended
11 December	Wagin District High School Awards
15 December	Landcare NRM Officer interviews
16 December	Staff Accommodation Advisory Group meeting
16 December	Annual Electors meeting
16 December	Ordinary Council Meeting
18 December	ABC News Radio interview – Street Carnival
19 December	Street Carnival
22 December	Pump track concept presentation
23 December	Aerial bomber reloader training
8 January	Meeting with Shire of Pingelly regarding pump track
12 January – 31 January	Annual leave
4 February	Landcare zone
5 February	Renewable energy planning code information session
11 February	Water Corporation and Department of Primary Industries and Regional Development
13 February	Central Country Zone Meeting
16 February	Black Swan Theatre Company
17 February	Works and Services Advisory Group

Register of, and records relevant to, delegations to CEO and employees.

Under Section 5.46 of the *Local Government Act 1995* the CEO must keep records in accordance with regulations in relation to the exercise of the power or the discharge of the duty.

Below is the register of the Delegations undertaken:

Delegation	Exercised by	Date	Matter
20	CEO	18-Dec-25	Creditor Payment
20	CEO	18-Dec-25	Creditor Payment - Payroll
20	CEO	18-Dec-25	Creditor Payment
20	CEO	22-Dec-25	Small Debt Write Off (5 Debits - \$32.98)
20	CEO	23-Dec-25	Creditor Payment
20	CEO	31-Dec-25	Creditor Payment - Payroll
20	CEO	31-Dec-25	Creditor Payment
20	CEO	8-Jan-26	Creditor Payment
20	A/CEO	15-Jan-26	Creditor Payment - Payroll
20	A/CEO	15-Jan-26	Creditor Payment
20	A/CEO	22-Jan-26	Creditor Payment
20	A/CEO	28-Jan-26	Sale of Treadmill (\$50)
20	A/CEO	29-Jan-26	Creditor Payment - Payroll
20	A/CEO	29-Jan-26	Creditor Payment
20	CEO	4-Feb-26	Small Debt Write Off (2 Debits - \$2.10)
20	CEO	5-Feb-26	Creditor Payment
20	CEO	15-Feb-26	Creditor Payment - Payroll
20	CEO	15-Feb-26	Creditor Payment

CONSULTATION/COMMUNICATION

As detailed above

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority.

8.1.6 POLICY REVIEW – F.5 ACCOUNTS CERTIFYING OFFICERS

AUTHOR OF REPORT	Manager of Finance
SENIOR OFFICER	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.PO.1
STRATEGIC DOCUMENT REFERENCE	Nil
ATTACHMENTS:	Attachment 1 – Policy F.5 Accounts Certifying Officers with Track Changes

OFFICER RECOMMENDATION

That Council ADOPTS Council Policy F.5 Accounts Certifying Officers as contained in Attachment 1.

BRIEF SUMMARY

Council is requested to consider proposed amendments to Council Policy F.5 Accounts Certifying Officers to ensure the policy reflects current staffing structure and financial governance requirements.

BACKGROUND/COMMENT

The Accounts Certifying Officers Policy defines which Officers are authorised to check and approve accounts for payment, and the extent of their authority with regards to monetary limits.

Review of the Shire's Accounts Certifying Officers Policy was one of the areas identified for improvement in the recent audit findings for the year ended 30 June 2025. The policy was adopted by Council on 24 June 2014 and was last reviewed in November 2018.

Following the relocation of the Homecare Office to the Town Hall, the Homecare Manager has greater visibility of Homecare operational activities, client needs and associated expenditure, and is best placed to understand the context and necessity of purchases relating to Homecare services.

It is recommended that the Homecare Manager be added as an Authorised Officer with an authorisation limit of \$10,000.00. The addition of the Homecare Manager will ensure that verification occurs closer to the point of service delivery, supporting improved accuracy and more responsive financial oversight.

The authority for the Homecare Manager to approve purchase orders up to \$10,000 has been dealt with in a separate report relating to Council Policy F.15 Purchasing and Tender Guide.

The amendments are reflected in the tracked change version of the policy presented to Council in Attachment 1.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

The policy operates under the guidelines of the:

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

These instruments require local governments to maintain structured, transparent processes for the authorisation and payment of accounts.

POLICY IMPLICATIONS

Adoption of the updated policy will replace the previous version and ensure current organisational roles and delegated financial authority are clearly defined.

FINANCIAL IMPLICATIONS

There are no direct financial implications; however, the policy supports sound financial management and compliance.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

ACCOUNTS CERTIFYING OFFICERS – AUTHORISATION POLICY

POLICY NUMBER	F.5
POLICY TYPE	FINANCE
DATE ADOPTED	22 JUNE 2010 (Council Resolution #1395)
REVIEW DATE	
DELEGATION APPLICABLE	NO

OBJECTIVE

The purpose of the Shire of Wagin's Accounts Certifying Officers – Authorisation Policy is to clearly define which staff can authorise accounts to be paid and the extent of their authority with regards to authorisation limits.

That the Chief Executive Officer, Deputy CEO, Manager of Finance, Manager of Works and Homecare Manager be appointed authorised officers for checking and certifying accounts for payment.

The following limits will apply to each officer:

Invoice Amount	Authorised Staff
Up to \$10,000	Homecare Manager
Up to \$39,999	CEO Deputy CEO Manager of Finance Manager of Works
\$40,000 and above	CEO

GUIDELINES

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

HISTORY

- 24 June 2014 (Council Resolution #2484)
- 20 November 2018 (Council Resolution #3910)

RESPONSIBLE OFFICER

- Chief Executive Officer

8.1.7 POLICY REVIEW – F.7 PAYMENT AUTHORISATION POLICY

AUTHOR OF REPORT	Manager of Finance
SENIOR OFFICER	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.PO.1
ATTACHMENTS:	Attachment 1 – Policy F.7 Payment Authorisation Policy with Track Changes

OFFICER RECOMMENDATION

That Council ADOPTS Council Policy F.7 Payment Authorisation Policy as contained in Attachment 1.

BRIEF SUMMARY

Council is requested to consider proposed amendments to Council Policy F.7 Payment Authorisation Policy.

BACKGROUND/COMMENT

The Payment Authorisation Policy (formerly Cheque Signing Policy) sets out the guidelines and procedures for how the Shire of Wagin manages its bank accounts and authorises payments to ensure strong financial control, legal compliance, and accountability.

Review of the Shire's Cheque Signing Policy was one of the areas identified for improvement in the recent audit findings for the year ended 30 June 2025. The policy was last reviewed on 20 November 2018.

A review of the policy has been undertaken to:

- ensure compliance with current legislation,
- clarify responsibilities of authorised signatories,
- strengthen internal controls around payment process; and
- reflect current staffing structure and operational practices.

The amended policy consolidates and clarifies payment authorisation pathways, credit card controls, direct debit arrangements, and EFT processes. The policy title has also been updated to more accurately reflect its scope and purpose.

The amendments are reflected in the tracked change version of the policy presented to Council in Attachment 1.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

The policy operates under the guidelines of the:

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

These instruments require local governments to maintain structured, transparent processes for the authorisation and payment of accounts.

POLICY IMPLICATIONS

Adoption of the updated policy will replace the previous version and ensure current organisational roles and delegated financial authority are clearly defined.

FINANCIAL IMPLICATIONS

There are no direct financial implications; however, the policy supports sound financial management and compliance.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

ATTACHMENT 1 -PAYMENT AUTHORISATION POLICY

POLICY NUMBER	F.7
POLICY TYPE	FINANCE
DATE ADOPTED	
REVIEW DATE	
DELEGATION APPLICABLE	YES

OBJECTIVE

To establish procedures in relation to bank accounts as required by Section 6.10 of the *Local Government Act 1995* and Regulation 8 of the *Local Government (Financial Management) Regulations 1996*.

Signatories

Shire of Wagin payments issued from the Municipal, Trust or Reserve accounts including those made via EFT, direct debit, or cheque, require authorisation by two signatories. Eligible signatories are:

1. Chief Executive Officer (CEO)
2. Deputy Chief Executive Officer
3. Manager of Finance
4. Manager of Works
5. Any person appointed to act in the position of CEO, Deputy CEO, Manager of Works or Manager of Finance

Electronic Funds Transfer Payment (EFT)

EFT method of payment may be used direct from the Municipal Account for the payment of payroll, suppliers and investment of funds in accordance with Council Policy F.17 Investment.

Payments

a) Fortnightly EFT or Cheque Production

An EFT or cheque production run will be performed fortnightly, or as required for the payment of all accounts.

b) Credit Card

The CEO and other officers nominated in writing by the CEO are authorised to make credit card payments direct from the Municipal Account in accordance with Council Policy F.11 Corporate Credit Card.

c) Direct Debits

Direct debits, where this is deemed to be a more efficient method of payment or where this is the only option available for payment, can be set up with approval from the CEO.

d) Payments from Trust or Reserve Account

Payments from these bank accounts are for the purpose of investing funds, transferring funds to the Municipal Account for reimbursement of expenditure, or such other payments as and when required.

Presentation of Accounts

A list of all payments made shall be presented to Council at the following ordinary meeting in accordance with the *Local Government (Financial Management) Regulations 1996*.

GUIDELINES

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

HISTORY

- 25 November 2014 (Council Resolution #2601)
- 20 November 2018 (Council Resolution #3910)

RESPONSIBLE OFFICER

- Chief Executive Officer

8.1.8 POLICY REVIEW – F.15 PURCHASING AND TENDER GUIDE

AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.PO.1
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Attachment 1 - Policy F.15 Purchasing and Tender Guide with Track Changes

OFFICER RECOMMENDATION

That Council ADOPTS Council Policy F.15 Purchasing and Tender Guide as contained in Attachment 1.

BRIEF SUMMARY

Council is requested to consider proposed amendments to Council Policy F.15 Purchasing and Tender Guide to ensure the policy reflects current staffing structure and financial governance requirements.

BACKGROUND/COMMENT

The Purchasing and Tender Guide defines which Officers are authorised to approve a purchase order, and the extent of their authority with regards to monetary limits. The policy was last reviewed on 24 June 2024.

Following the relocation of the Homecare Office to the Town Hall, the Homecare Manager has greater visibility of Homecare operational activities, client needs and associated expenditure, and is best placed to understand the context and necessity of purchases relating to Homecare services.

It is recommended that the Homecare Manager be added as an Authorised Officer with an authorisation limit of \$10,000.00.

The authority for the Homecare Manager to check and approve accounts for payment up to \$10,000 has been dealt with in a separate report relating to Council Policy F.5 Accounts Certifying Officers.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

The proposed policy accords with the *Local Government (Functions and General) Regulations 1996*.

POLICY IMPLICATIONS

Adoption of the updated policy will replace the previous version and ensure current organisational roles and delegated financial authority are clearly defined.

FINANCIAL IMPLICATIONS

There are no direct financial implications; however, the policy supports sound financial management and compliance.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

PURCHASING AND TENDER GUIDE

POLICY NUMBER	F.15
POLICY TYPE	FINANCE
DATE ADOPTED	22 JUNE 2010 (Council Resolution #1394)
REVIEW DATE	
DELEGATION APPLICABLE	NO

OBJECTIVE

This policy has been prepared in accordance with Regulation 11A of the *Local Government (Functions and General) Regulations 1996*.

Ethics and Integrity

Officers of the Shire of Wagin shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Shire of Wagin.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money by minimising risk to the Shire;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Wagin policies and code of conduct;
- purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Shire of Wagin by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

Value For Money

Value for money is an overarching principle governing purchasing that allows the best possible outcome to be achieved for the Shire of Wagin. It is important to note that compliance with the specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing, and service benchmarks.

An assessment of the best value for money outcome for any purchasing should consider:

- all relevant whole-of-life costs and benefits whole of life cycle costs (for goods) and whole of contract life costs (for services) including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal.
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality;

- financial viability and capacity to supply without risk of default. (Competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.

Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced, conforming offer.

Sustainable Procurement

Sustainable Procurement is defined as the procurement of goods and services that have less environmental and social impacts than competing products and services.

Shire of Wagin is committed to sustainable procurement and where appropriate shall endeavour to design quotations and tenders to provide an advantage to goods, services and/or processes that minimise environmental and negative social impacts. Sustainable considerations must be balanced against value for money outcomes in accordance with the Shire of Wagin’s sustainability objectives.

Practically, sustainable procurement means the Shire of Wagin shall endeavour at all times to identify and procure products and services that:

- Demonstrate environmental best practice in energy efficiency / and or consumption which can be demonstrated through suitable rating systems and eco-labelling.
- Demonstrate environmental best practice in water efficiency.
- Are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage;
- Products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste.
- For motor vehicles – select vehicles featuring the highest fuel efficiency available, based on vehicle type and within the designated price range;
- For new buildings and refurbishments – where available use renewable energy and technologies.

Local purchasing

The Shire recognises the importance of supporting local businesses. Local businesses shall be afforded the opportunity to quote for work and the benefit of using local businesses to the district may be considered within the suite of decision making aspects.

Quotation requirements

Where the value of procurement (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is expected to be:-

Amount of Purchase	Policy	Authorisation to select contractor
Up to \$3,000	<p>Direct purchase from suppliers – no formal process Quotations not required for items of minor recurrent nature, such as groceries, stationary, hardware, mechanical, reticulation consumable's etc Employee must be satisfied that the price is competitive.</p>	

Amount of Purchase	Policy	Authorisation to select contractor
\$3,000 - \$9,999	<p>Request at least two written quotations where possible.</p> <p>At least two written quotations are to be requested. A "Written Quotation Form" must be completed. Where two written quotes are not received or not available or where multiple quotes is not practical, e.g. due to limited suppliers, it must be noted on the Written Quotation form and signed off by the Authorising officer.</p> <p>In some cases Staff can also use the Request for Quotation form for procurement between \$3,000 and \$10,000 when warranted.</p> <p>If purchasing from a WALGA Preferred Supplier Arrangement or other tender exempt arrangement, a minimum of one (1) written quotation is to be obtained.</p>	
\$10,000 - \$39,999	<p>Request at least three written quotations where possible</p> <p>For the procurement of goods or services where the value exceeds \$10,000 but is less an \$40,000, at least three written quotations are to be requested. A "Written Quotation Form" must be completed. Where three written quotes are not received or not available or where multiple quotes is not practical, e.g. due to limited suppliers, it must be noted on the Written Quotation form and signed off by the Authorising officer.</p> <p>At this level of procurement, a Request for Quotation must be completed for each supplier or contractor to carry out their quotation.</p> <p>If purchasing from a WALGA Preferred Supplier Arrangement or other tender exempt arrangement, a minimum of one (1) written quotation is to be obtained.</p> <p>NOTES: The general principles relating to written quotations are;</p> <p>An appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion.</p> <p>The request for written quotation should include as a minimum:</p> <ul style="list-style-type: none"> • Written Specification • Supply timeframe • Conditions of responding • Validity period of offer • Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond. • Offer to all prospective suppliers at the same time any new information that is likely to change the requirements. 	

Amount of Purchase	Policy	Authorisation to select contractor
	<ul style="list-style-type: none"> Respondents should be advised in writing as soon as possible after the final determination is made and approved. 	
\$40,000 - \$99,999	<p>For the procurement of goods or services where the value exceeds \$40,000 but is less than \$99,999 at least three written quotations are to be requested. A "Written Quotation Form" must be completed. Where three written quotes are not received or not available or where multiple quotes is not practical, e.g. due to limited suppliers, it must be noted on the Written Quotation form and signed off by the Authorising officer.</p> <p>At this level of procurement, a Request for Quotation must be completed for each supplier or contractor to carry out their quotation.</p> <p>The purchasing decision is to be based upon assessment of the suppliers response to:</p> <ul style="list-style-type: none"> a detailed written specification for the goods, services or works required; and <p>The procurement decision is to be evidenced using the Quotation Evaluation Report retained in accordance with the Shire's Record Keeping Plan.</p> <p>For this procurement range, the selection should not be based on price alone, and it is strongly recommended to consider some of the qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience and any other relevant factors as part of the assessment of the quote.</p> <p>This evaluation will be carried out by a panel consisting of 2 members. The panel will make a recommendation to the CEO for decision.</p>	
\$100,000 to \$249,999	<p>For the procurement of goods or services where the value exceeds \$100,000 but is less than \$249,999 at least three written quotations are to be requested. A "Written Quotation Form" must be completed. Where three written quotes are not received or not available or where multiple quotes is not practical, e.g. due to limited suppliers, it must be noted on the Written Quotation form and signed off by the Authorising officer.</p> <p>At this level of procurement, a Request for Quotation must be completed for each supplier or contractor to carry out their quotation.</p> <p>The purchasing decision is to be based upon assessment of the suppliers response to:</p> <ul style="list-style-type: none"> a detailed written specification for the goods, services or works required; and 	

Amount of Purchase	Policy	Authorisation to select contractor
	<ul style="list-style-type: none"> • pre-determined selection criteria that assesses all best and sustainable value considerations. <p>The procurement decision is to be evidenced using the Evaluation Report template retained in accordance with the Shire’s Record Keeping Plan.</p> <p>For this procurement range, the selection should not be based on price alone, and it is strongly recommended to consider some of the qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation’s capability, previous relevant experience and any other relevant factors as part of the assessment of the quote.</p> <p>This evaluation will be carried out by a panel consisting of 3 members. The panel will make a recommendation to the Chief Executive Officer and a report must be prepared for Council.</p> <p>Final acceptance of a quotation at this level of procurement must be made by Council resolution.</p>	
\$250,000 and above	Tender arrangements per section 3.57 of the Local Government Act 1995	

Exemptions to quotation requirements – Purchase value \$3,000 to less than \$100,000

From time to time there will be circumstances where it is not reasonably practicable to adhere to the requirements to request quotations as set out in this Policy. An example is where the Shire is satisfied and can evidence that there is only one source of supply for goods, services or works, having used genuine endeavours to determine that there is not a reasonable alternative source of supply.

In such circumstances, the CEO may waive the requirements to obtain quotations as set out in this Policy. The responsible Shire officer must document the waiver process in the manner required by the CEO.

An exemption will also apply to purchases made on behalf of Homecare clients where, in the interests of timeliness and in order to give the client the final choice on the allocation of their Homecare Package (HCP) funds, only one quotation will be required.

Purchase orders

All procurement must be initiated through the authorisation of a purchase order. Any Officer may raise a Purchase Order but only the following Officers can authorise a purchase order.

The authorising officer, before signing off on a purchase order, is to ensure written or email quotations are recorded and attached to the purchase order when applicable.

The Chief Executive Officer, Deputy CEO, Manager of Finance, Manager of Works and Homecare Manager may authorise Council Purchase Orders within the following limits:

- CEO Unlimited
- Deputy CEO Up to \$39,999
- Manager of Finance Up to \$39,999
- Manager of Works Up to \$39,999
- Homecare Manager Up to \$10,000

Note per Council's policy, the act of selecting the preferred supplier and the authorisation of the purchase order are different. While the Chief Executive Officer has authority to issue a purchase order of any value, the preferred supplier for contracts valued at \$100,000 or greater must be first selected by resolution of Council.

Tenders (s3.57 of the Local Government Act 1995)

Tender Criteria

The Shire of Wagin shall, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.

The evaluation panel shall be established prior to the advertising of a tender and include a mix of skills and experience relevant to the nature of the purchase. The evaluation panel must include a minimum of 3 members and may include external parties but the majority of members must be Shire Officers.

Issuing Tender Documentation

Tenders will not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation.

This is essential as if clarifications, addendums or further communication is required prior to the close of tenders, all potential tenderers must have equal access to this information in order for the Shire of Wagin not to compromise its duty to be fair.

Tender Deadline

A tender that is not received in full in the required format by the advertised Tender Deadline shall be rejected.

Opening of Tenders

No tenders are to be removed from the tender box, or opened (read or evaluated) prior to the Tender Deadline.

Tenders are to be opened in the presence of the CEO delegated nominee and at least one other Shire Officer. The details of all tenders received and opened shall be recorded in the Tenders Register.

Tenders are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the tender opening, and price information should be regarded as *commercial-in-confidence* to the Shire of Wagin. Members of the public are entitled to be present.

The Tenderer's Offer form, Price Schedule and other appropriate pages from each tender shall be date stamped and initialled by at least two Shire of Wagin Officers present at the opening of tenders.

No Tenders Received

Where the Shire of Wagin has invited tenders, however no compliant submissions have been received, direct purchases can be arranged approved by Council in accordance with legislation.

Tender Evaluation

Tenders that have not been rejected shall be assessed by the panel by means of a written evaluation against the pre-determined criteria. The tender evaluation panel shall assess each tender that has not been rejected to determine which tender is most advantageous.

Addendum to Tender

If, after the tender has been publicly advertised, any changes, variations or adjustments to the tender document and/or the conditions of tender are required, the Shire of Wagin may vary the initial information by taking reasonable steps to give each person who has sought copies of the tender documents notice of the variation.

Minor Variation

If after the tender has been publicly advertised and a successful tenderer has been chosen but before the Shire of Wagin and tenderer have entered into a Contract, a minor variation may be made by the Shire of Wagin.

A minor variation will not alter the nature of the goods and/or services procured, nor will it materially alter the specification or structure provided for by the initial tender.

Any amendments must be incorporated into the contract with the preferred tenderer for the supply of the varied requirement.

Any major variation will require a new and separate tender.

Notification of Outcome

Each tenderer shall be notified of the outcome of the tender following Council resolution. Notification shall include:

- The name of the successful tenderer
- The total value of consideration of the winning offer

The details and total value of consideration for the winning offer must also be entered into the Tenders Register at the conclusion of the tender process.

Records Management

All records associated with the tender process or a direct purchase process must be recorded and retained. For a tender process this includes:

- Tender documentation;
- Internal documentation;
- Evaluation documentation;
- Enquiry and response documentation;
- Notification and award documentation.

For a direct purchasing process this includes:

- Quotation documentation;
- Internal documentation;
- Order forms and requisitions.

Record retention shall be in accordance with the minimum requirements of the State Records Act, and the Shire of Wagin's internal records management policy.

Contracts and Contract Renewals, Extensions and Variations

- The Shire will maintain a contract register, with details of the key information to be included in the register, including:
- Contracts in value of \$40,000 or greater are to be recorded in the register and the Shire Executive Assistant will be responsible for the regular review and update of the register.
- Circumstances may require the Shire to vary the specifications and or contractual terms of a

Contract. The Shire may only vary a contract that has not yet been awarded, if the variation is considered to be a “minor variation”. The Shire may only vary an existing contract, if the variation is considered by the Shire of Wagin to be necessary in order for the goods or services to be supplied and does not change the scope of the contract. The CEO is authorised to determine variations on contracts.

- The Shire CEO is responsible and will carry out assessment of current contractor performance. This will ensure poor performing contractors are identified and concerns are adequately addressed, prior to exercising the contract renewal or extension option.
- The Shire may vary a contract due to unforeseen circumstances with the contract.
-

Contract renewals, extensions and variations permitted by legislation may be authorised by the Chief Executive Officer unless otherwise authorised by Council.

GUIDELINES

- *Local Government Act 1995*

HISTORY

- 18 December 2012 (Council Resolution #2078)
- 20 November 2018 (Council Resolution #3910)
- 17 December 2019 (Council Resolution #4166)
- 24 March 2020 (Council Resolution #4220)
- 22 September 2020 (Council Resolution #4382)
- 23 July 2024 (Council Resolution #5226)

RESPONSIBLE OFFICER

- Chief Executive Officer

8.1.9 MINUTES OF THE STAFF ACCOMMODATION ADVISORY GROUP MEETING 16 DECEMBER 2025

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil.
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CP.MT.15
ATTACHMENTS:	Attachment 1 – Minutes of the Staff Accommodation Advisory Group – 16 December 2025

OFFICER RECOMMENDATION

That Council NOTES the minutes and recommendations of the Staff Accommodation Advisory Group Meeting held on 16 December 2025

BRIEF SUMMARY

The first meeting of the Staff Accommodation Advisory Group was held on 16 December 2025. The minutes of the meeting are attached for Council to note along with the Group's recommendations.

BACKGROUND/COMMENT

Following Council's decision to request that a meeting of the Staff Accommodation Advisory Group be called to review potential 3x2 modular housing designs, the Group met on 16 December 2025.

The Advisory Group dealt with two primary matters:

- Location
- Design

The Advisory Group recommended that the Shire owned property at 3 Omdurman Street be the preferred site for the two 3x2 properties and requested quotes be obtained from three suppliers.

The Advisory Group also discussed the feasibility of utilising the laneway behind the property. Officers have completed further investigation and identified that the laneway construction is possible with water diversion.

Two of the three companies have provided quotes which are being compiled by Officers to present to another meeting of the Staff Accommodation Advisory Group.

The Group's recommendations will be presented to Council for Council to determine whether to proceed with acquisition of properties at 3 Omdurman Street.

Prior to receipt of the quotes and the second meeting of the Staff Accommodation Advisory Group, no further decision in relation to housing is being requested at this time other than to note progress via the minutes of the Advisory Group.

CONSULTATION/COMMUNICATION

As detailed

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Buildings and infrastructure.

VOTING REQUIREMENTS

Simple Majority



AGENDA

STAFF ACCOMMODATION ADVISORY GROUP

16 DECEMBER 2025



SHIRE OF WAGIN

NOTICE OF MEETING

Dear Advisory Group Members,

The next Staff Accommodation Strategy Advisory Group meeting will be held

ON: Tuesday, 16 December 2025

WHERE: President's Suite

AT: 5:30pm

Dr Kenneth Parker
Chief Executive Officer

SHIRE OF WAGIN

Agenda for the Staff Accommodation Advisory Group meeting to be held at the President's Suite on Tuesday, 16 December 2025 commencing at 5:30pm

CONTENTS

1.	OPENING.....	4
2.	ATTENDANCE/APOLOGIES	4
3.	DISCLOSURES OF INTEREST	4
4.	MATTERS FOR DISCUSSION	4
4.1	LOCATION.....	5
4.2	DESIGN	9
5.	CLOSURE	13



1. OPENING

2. ATTENDANCE/APOLOGIES

Cr Bryan Kilpatrick
Cr Ann O'Brien
Kenneth Parker
John Fathers
Dejay Fawcett
Janet Innes
Rick Polden

Councillor and Presiding Member
Councillor
CEO
D/CEO
Manager Finance
Works Admin Officer
Building Maintenance Officer

3. DISCLOSURES OF INTEREST

4. MATTERS FOR DISCUSSION

At the October 2025 Ordinary Council Meeting Council resolved to:

- request that the Chief Executive Officer call a meeting of the Staff Accommodation Advisory Group to review potential 3x2 modular housing designs; and
- request that the Chief Executive Officer call for tenders for two 3x2 modular housing properties based on feedback from the Staff Accommodation Advisory Group

This resolution requires advice from the Advisory Group to implement including recommendations on:

- location of the builds; and
- preferred designs.

4.1 LOCATION

OFFICER RECOMMENDATION

That the Advisory Group **RECOMMENDS** the property at 3 Omdurman Street being Lot 19 on Deposited Plan 033811 is selected as the site for the two 3x2 properties

The location of the build is the first step and must be determined in order to determine design options.

The block at 3 Omdurman Street being Lot 19 on Deposited Plan 033811 has previously been proposed. This remains the suggested block.

The block has a number of advantages, primarily that it is the only Shire held land that is large enough to accommodate two 3x2 properties on one block. The block is 1968m² and is zone R30.

The land immediately to the rear of the property is an unmade road. The property to the east is Shire owned while the property to the west is privately owned.



Clearing of the land would be required to enable construction.



Omdurman Street is both sewered and has water connections and power.



Officers have reach out to the Shire’s planning contractor who has advised the following:

- *“3 Omdurman Street is zoned Residential and assigned a density coding of R30. Given the land is approximately 1,968sqm, a 2-dwelling proposal will easily comply with the 300sqm average site area requirement per dwelling.*
- *Two (2) dwellings on the lot will be classified as 'Grouped Dwellings' which is a 'D' or discretionary use in accordance with the Zoning Table.*
- *The proposal will need to be in accordance with the R-Codes but given the size of the lot, the following key requirements should be easily accommodated:*
 - *setbacks (4m from the primary street, 1.5m from the secondary street at the rear);*
 - *open space (45%);*
 - *parking (2 bays per dwelling); and*
 - *tree planting (each dwelling will require 1 tree with a minimum planting area of 2m x 2m - ideally would retain existing trees for this purpose if possible).*

- *The land appears to abut what may be a road reserve at the year that has not been constructed. Under the R-Codes, vehicle access should be from the secondary street as the primary preference but in the circumstances, it could easily be addressed under design principles.*
- *Further to that, there already appears to be a vehicular crossover point on Omdurman Street, so it makes sense to use this. Both dwellings should utilise the one crossover if possible.*
- *The land appears to be serviced by reticulated water and sewer along Omdurman Street.*
- *Yes, some/all of the trees will need to be cleared. I'm not sure that these are significant trees, and the land is not an environmentally sensitive area, so there shouldn't be any issues. Ideally, it would be a good outcome to keep any trees where feasible but also subject to bushfire considerations.*
- *On the latter, the land is wholly designated as bushfire prone. A Bushfire Attack Level (BAL) Assessment will need to be undertaken by an accredited bushfire practitioner to determine the construction standard.*
- *The land appears relatively flat however plans should be based on a level/contour survey from a licensed surveyor to determine the extent of earthworks required (I assume this would be included by whatever builder/designer the Shire appoints).*
- *The land is located within the trigger distance for State Planning Policy 5.4 - Road and Rail Noise (SPP5.4) due to the proximity of the freight railway. Given the land is approximately 74-95m from the rail line, the Guidelines suggest that noise-sensitive development is acceptable subject to an approved noise management plan or 'Quiet House' design package. It might be worth exploring this further with an acoustic consultant before any designs are settled.”*

An alternative to Omdurman St is 5 Kitchner St. The primary disadvantage with 5 Ktichner St is that it is not sewered.

Other alternative sites would consume two blocks for the properties. This includes the vacant properties on 8 and 10 Khedive St and the underdeveloped properties on the unmade part of Boddington St.

4.2 DESIGN

OFFICER RECOMMENDATION

That the Advisory Group **RECOMMENDS** that quotes are obtained for the following designs:

- _____
- _____
- _____

The purchase of modular homes must comply with the purchasing requirements of the *Local Government Act 1995*. This means that modular homes must either be purchased through a public tender process involving public advertising or a tender using one of the exempt provisions of the Act.

Tendering through a public tender process increases the pool of potential suppliers and accordingly should result in lower prices for goods and services. In some markets however, there are insufficient suppliers or other distortions that reduce the effectiveness of a publicly advertised tender.

Anecdotally, suppliers have advised Shire Officers in 2024 that they would not respond to a public tender because they did not think it was worth the effort.

The Act provides that Local Governments can opt to purchase directly from companies on the preferred supplier panel of WALGA. There are several companies on the WALGA preferred supplier panel:

- Evoke Living Homes
- Summit Modular Homes
- TR Homes

Rather than going to public tender it is proposed that the group review designs from these the companies and seek quotes on their preferred design from each company.

Such an approach will enable a comparison of the fully delivered and installed pricing for Council's consideration.

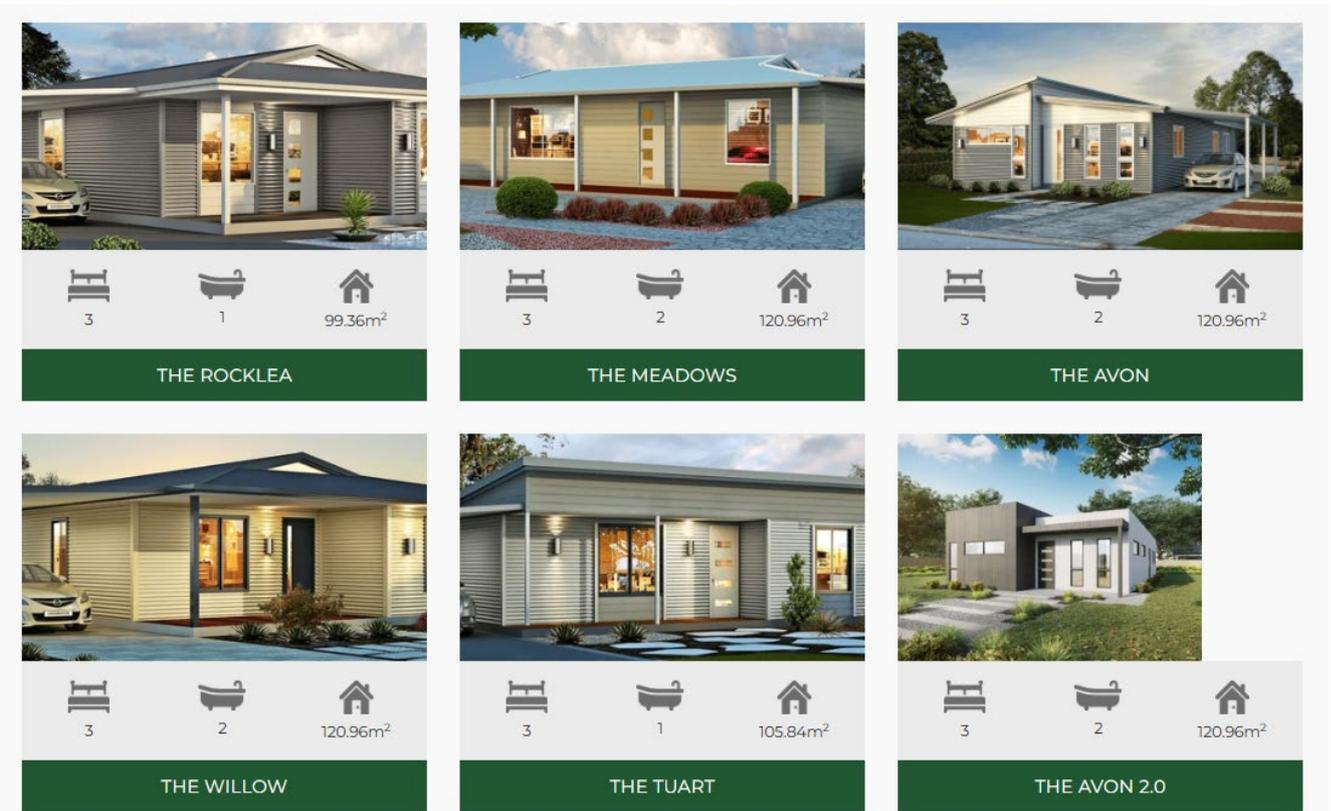
Evoke's Presto range is built to Evoke Living Homes standard specification and inclusions list. As the name suggests, 'Presto' is made for a faster build time. The Presto retails for \$379,000 and has an area of 124m². This was the design that the Shire of West Arthur received quotes for.



Evoked also has twelve additional designs shown below and on their website

[Modular Home Designs: Transportable & Prefab Homes for Sale.](#)

 <p>  3+  2  174.2m² </p> <p>THE MELALEUCA</p>	 <p>  3  2  119.18m² </p> <p>THE PRESTON</p>	 <p>  3  2  174.24m² </p> <p>THE AKORA</p>
 <p>  3  2  120.28m² </p> <p>THE ADAIR</p>	 <p>  3  2  174.24m² </p> <p>THE AKORA MODERN VIEW</p>	 <p>  3  2  120.28m² </p> <p>THE ADAIR WITH SKILLION FACADE</p>



Summit has six designs shown below and on the website ([Modular Home Designs Perth - Browse Prefabricated House Plans](#)).



Avon  88.1m²  3 \$271,600



Blackwood  88.67m²  3 \$270,400



Frankland  92.70m²  3 \$273,400



Oakover  88.53m²  3 \$268,400



Hammersley  118.26m²  3 \$299,600



Riverstone  133.56m²  4 \$338,400

For Summit Homes Wagin is within an area where delivery is possible but not guaranteed.

TR Homes has five designs

2/3 Bedroom Homes



The Wattle

Bed: 3 | Bath: 2

Features: Open plan, alternate layout
 Optional: Verandah, alfresco
 Total Living Area: 136.37sqm
 Overall House Dimensions: 9m wide by 21m long

[VIEW HOME](#)



The Bushland

Bed: 3 | Bath: 2

Optional: Single or double carport, porch, verandah
 Total Living Area: 121sqm
 Overall House Dimensions: 14.4m wide by 8.4m long

[VIEW HOME](#)



The Killara

Bed: 3 | Bath: 2

Features: Second living area
 Optional: Single or double carport, porch, alfresco
 Total Living Area: 121sqm
 Overall House Dimensions: 8.4m wide by 17.4m long

[VIEW HOME](#)



The Grove

Bed: 3 | Bath: 1

Optional: Single or double carport, porch, alfresco
 Total Living Area: 106sqm
 Overall House Dimensions: 8.4m wide by 13.2m long

[VIEW HOME](#)



The Evolution

Bed: 3 | Bath: 2

Features: Cinema, study or third bedroom
 Optional: Single or double carport, porch, alfresco
 Total Living Area: 127sqm
 Overall House Dimensions: 9.6m wide by 18.1m long

[VIEW HOME](#)

[Architecturally Designed Modular Homes WA | Home Designs](#)



5. CLOSURE

PRESTO 32

\$379,000



 3  2 Area 124.16

The Presto 32 is a three-bedroom, two-bathroom home designed for speed, efficiency, and quality. As part of our Presto range, it features a pre-selected, standardised layout with carefully chosen finishes that streamline the entire process. By removing the design phase, the Presto 32 is fast-tracked straight into construction, making it the perfect option for those wanting a modern home delivered quickly and without compromise.

PRESTO 32

\$379,000



SPECIFICATIONS

Presto Range Inclusions

Preliminaries

- Soil classification
- Site inspection
- Site survey
- Site-specific structural engineering
- HIA Home Building Contract
- Building and Water Corporation application and permits

External

- Engineered pre-stressed concrete slab
- 90mm engineered steel wall frames and roof trusses
- Colorbond® Shale Grey corrugated roofing
- Colorbond® Monument slotted gutters, fascia, bargeboards and downpipes
- Vapour permeable wrap beneath roofing
- Insulated external walls, roof, and ceiling
- Painted eaves in Colorbond® Surmist
- Colorbond® external cladding in Monument and Shale Grey
- Charcoal Lustre aluminium windows and sliding doors with flyscreens
- Charcoal Lustre 4-lite aluminium Sentry front door and single-lite rear door with black Lockwood Paladium handles
- Heat pump hot water unit
- Two external garden taps
- Two weatherproof external power points
- Bunker light to each external door
- Full external painting

Internal

- 10mm plasterboard to all internal walls and ceilings
- 75mm coved cornices
- 2400mm ceiling height (raked ceiling to living area, if included in plan)
- 67mm skirting boards (excluding wet areas and cabinetry)
- Metal door frames (timber cavity sliders used where included in plan)
- Flush panel internal doors
- Gainsborough Lianna satin chrome door hardware (circular hardware for cavity sliders if included in plan)
- Dulux Lexicon Quarter paint to walls, ceilings, doors, skirting and frames
- LED downlight to each room
- Double power points to all habitable rooms (additional points for appliances as needed)
- Two digital TV points and one phone point
- Mirrored bi-pass robe doors to bedrooms
- Externally flumed exhaust fans to ensuite, bathroom, and WC
- Glacier vinyl bi-pass linen doors (if included in plan)

Kitchen

- EURO 60cm electric multifunction oven
- EURO 60cm electric cooktop
- EURO 60cm stainless steel canopy rangehood
- Everhard single or 1¾ bowl sink with drainer (as per plan)
- Milano sink mixer
- Dishwasher provision
- Laminated cabinetry with Polytec Alicante Stone benchtops and Classic White Matt doors, including soft-close doors and cutlery drawer
- Artia Lucca brushed nickel cabinet handles
- Freestanding pantry with central microwave box
- 200x600 Soul White Gloss splashback tiling (400mm high, up to underside of rangehood)

Ensuite / Bathrooms / Laundry

- Water-resistant plasterboard to wet areas
- Hobless showers with semi-frameless pivot doors (Matt Silver finish)
- Frameless vanity mirrors
- 1500mm white bath (if included in plan)
- Caroma Stylus back-to-wall toilet suites
- Caroma Cosmo white vanity basins
- Soho CP wall-mounted tapware with 220mm spout
- 45L Everhard utility sink in laundry
- Laminated cabinetry with Polytec Classic White Matt benchtops and Maison Oak Matt doors
- Washed Stone Dark Grey 300x600 floor and wall tiles
- Caroma Cosmo accessories including towel rails, rings, hooks, toilet roll holders and chrome soap holder

Floor Coverings

- Armstrong Luxury Vinyl Planks – Natural Elements in Barnside Ashen throughout (excluding wet areas)

Air-Conditioning

- Split systems to Living/Kitchen and Bedroom 1

Window Coverings

- Blockout roller blinds – Unline Sunset in Snow colour

Optional External Structures (Verandah, Carport & Alfresco)

- Colorbond® Shale Grey corrugated roofing
- Colorbond® Monument slotted gutters, fascia, bargeboards and downpipes
- Colorbond® Monument powder-coated beams and columns
- Note: Ceiling lining and flooring are not included

8.1.10 MINUTES OF THE ANNUAL GENERAL MEETING OF ELECTORS HELD ON 16 DECEMBER 2025

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	GV.CM.1
ATTACHMENTS:	Attachment 1 – Minutes of Annual General Meeting of Electors held 16 December 2025

OFFICER RECOMMENDATION

That Council **NOTES** the minutes of the Annual General Meeting of Electors held on 16 December 2025 and that no decisions were made at the meeting that require Council’s consideration per section 5.33 of the *Local Government Act 1995*.

BRIEF SUMMARY

The Annual General Meeting of Electors was held on Tuesday, 16 December 2025. In accordance with section 5.32 of the Local Government Act 1995 the minutes of the meeting are presented for Council to note.

BACKGROUND/COMMENT

Legislation namely section 5.32 of the Local Government Act 1995 requires that the minutes of the Annual General Meeting are taken and are available for inspection prior to consideration by Council.

At the meeting electors accepted the Annual Report for the financial year ending 2024-25. There were no motions presented by electors that require Council’s consideration per section 5.33 of the Act.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

This paper gives effect to the requirement in the Act for Council to consider the minutes of the electors meeting at the first available opportunity after the electors meeting.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



MINUTES

GENERAL MEETING OF ELECTORS

16 DECEMBER 2025

DISCLAIMER

No responsibility is implied or accepted by the Shire of Wagin for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Wagin 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 or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Wagin during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Wagin

The Shire of Wagin advises that anyone who has any application lodged with the Shire of Wagin shall obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wagin in respect of the application.

Dr Kenneth Parker
CHIEF EXECUTIVE OFFICER

SHIRE OF WAGIN

Minutes for the General Meeting of Electors held in the Council Chambers,
2 Arthur St WAGIN on Tuesday, 16 December 2025 at 6:00pm

CONTENTS

1.	OFFICIAL OPENING	4
2.	RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED).....	4
3.	RECEIPT OF ANNUAL REPORT FOR YEAR ENDING 30 JUNE 2025.....	5
4.	GENERAL BUSINESS.....	7
4.1	QUESTIONS FROM THE ELECTORS AT THE MEETING.....	7
4.2	ELECTOR MOTIONS	8
5.	CLOSURE	8

General information

In accordance with Section 5.27 of the Local Government Act 1995, the General Meeting of Electors is to be held once every financial year to consider the contents of the annual report for the previous year and to consider other general business.

The meeting provides an opportunity for electors to ask questions and/or put forward motions for Council's future consideration.

Regulation 18 of the *Local Government (Administration) Regulations 1996* states that:

- Each elector who is present at a general or special meeting of electors is entitled to one vote on each matter to be decided at the meeting but does not have to vote
- All decisions at a general or special meeting of electors are to be made by a simple majority of votes
- Voting at a general or special meeting of electors is to be conducted so that no voter's vote is secret.

Decisions made at the electors' meeting will be considered at a future Council meeting in accordance with legislation.

1. OFFICIAL OPENING

The Presiding Member, Cr Blight opened the meeting at 6:06pm.

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

COUNCILLORS

Cr Phillip Blight

Cr Bryan Kilpatrick

Cr Greg Ball

Cr Sherryl Chilcott

Cr Ann O'Brien

Cr Jason Reed

Cr Geoff West

Shire President

Deputy Shire President

Elected Member

Elected Member

Elected Member

Elected Member

Elected Member

STAFF

Dr Kenneth Parker

John Fathers

Donna Fawcett

Allen Hicks

Kasey Pearce

Chief Executive Officer

Deputy Chief Executive Officer

Manager of Finance

Manager of Works

Executive Assistant

ADDITIONAL ELECTORS

0

APOLOGIES

3. RECEIPT OF ANNUAL REPORT FOR YEAR ENDING 30 JUNE 2025

ELECTOR'S RESOLUTION

Moved Cr G R Ball Seconded Cr B L Kilpatrick

That the Annual Report for the Shire of Wagin for the year 2024 / 2025 incorporating the 2024 / 2025 Annual Financial Report and the 2024 / 2025 Independent Auditor's Report be RECEIVED.

CARRIED

BACKGROUND/COMMENT

The 2024-25 Annual Report including audited Annual Financial Report were adopted by Council at the 25 November 2025 Ordinary Council Meeting. This decision followed consideration by the Shire's Audit, Risk and Improvement Committee earlier in the day and a presentation by the Office of the Auditor General.

As occurred at the Annual General Meeting of Electors for the previous financial year, the Chief Executive Officer proposes to make a statement to Electors in attendance

Good evening, while I am approaching the conclusion of my second full year in Wagin, this is by a coincidence in timing, my third Annual General Meeting of Electors.

The task of the Shire is to turn taxation into material things and services to the community. Our goal is to do this in a financially prudent way with fairness and equity.

In the Chief Executive Officer's report contained in the 2024–25 Annual Report, which is presented for Council's consideration, a sample of the achievements of the Shire in the last financial year are summarised.

These include the construction of the Cricket and Hockey Building, the delivery of our road upgrade and footpath program, as well as the building maintenance program.

The Annual Report also details less tangible but important work such as the Shire's first Water Security Strategy and the adoption of the Shire's Local Planning Strategy.

Sometimes big achievements are significant because they are barely noticed—the changeover of the Shire's IT server being a prime example.

I also regard the successful negotiation of a contract extension with St Luke's, which ensures access to a GP for the community, as an achievement and am pleased with

the Shire's efforts delivering high-quality Homecare Services at a time when Commonwealth reforms have brought extra work and uncertainty.

The major test for the Shire this year was the response to the 24 January bushfire. The impacts of this event resonated throughout our community. The response and recovery highlighted the best parts of our community. I could not be prouder of the efforts of everyone in the Shire.

The Shire remains in a sound financial position. Our increase in rates yield over the previous year was 3.3 per cent. This figure did exceed the CPI increase across 2024–25 but was lower than mandatory wage increases set by the WA Industrial Relations authorities.

Our Financial Health Indicator score was 85 compared to 87 in the previous year. This demonstrates continued sound financial health. Could we do more with more resources? Certainly. But our Council and community, I believe, understand the limitations and our administration who are also very much part of the community try very hard.

Our reserves at the end of the financial year were just over \$3.8 million, and the importance of these reserve funds has been demonstrated both in 2024–25 and into this financial year. Reserve funds enabled the emergency clearing works to occur following the January bushfires but also provide a funding stream for grant funding opportunities that require co-contribution. For example, the successful application for funding to install lights at the bowling club was made possible through the use of reserve funds.

In my address to the Annual Electors Meeting in December 2024, I advised that the team and I are committed to good governance, responsible financial management, and delivering services to the community. In 2024–25, despite challenges, I believe that the Shire has continued to deliver on these three ambitions. This is a credit to Council, our contractors, and our team.

I would like to now read the Opinion of the Independent Auditor's Report.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Wagin

To the Council of the Shire of Wagin

Opinion

I have audited the financial report of the Shire of Wagin (Shire) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

NOTE:

**Due to the size of the document, a copy of the 2024/2025 Annual Report can be found at www.wagin.wa.gov.au/documents/annual-reports

The Annual Report may also be viewed at the Administration office or the library prior to this meeting. Reference copies of the Annual Report, including the Annual Financial Report and Independent Auditor's Report will be available prior to the commencement of this meeting.

4. GENERAL BUSINESS

NIL

4.1 QUESTIONS FROM THE ELECTORS AT THE MEETING

The Presiding Member asked electors present if there were any questions from electors. There were nil.

4.2 ELECTOR MOTIONS

The Presiding Member asked electors present if there were any motions to be presented. There were nil.

5. CLOSURE

There being no further business, the Presiding Member, Cr Blight closed the meeting at 6:12pm.

I certify that this copy of the minutes is a true and correct record of the meeting held on
16 December 2025

Signed:
Presiding Elected Member

Date:

UNCONFIRMED

**8.1.11 MINUTES OF THE WORKS AND SERVICES ADVISORY GROUP 17
FEBRUARY 2026**

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil.
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	
ATTACHMENTS:	Attachment – draft minutes of the Works and Services Advisory Group meeting held on 17 February 2026

OFFICER RECOMMENDATION

That Council NOTES the minutes of the Works and Services Advisory Group meeting held on 17 February 2026

BACKGROUND/COMMENT

A Works and Services Advisory Group meeting was held on 17 February 2026. The meeting dealt principally with matters to inform Officer preparation of the capital and plant replacement programs as part of the 2026-27 budget.

As an Advisory Group, the Works and Services Advisory Group does not have delegated power but the recommendations are used by Officers to inform practice and future reports to Council.

At this time, the minutes of the meeting are being presented to Council for noting. Decisions regarding the recommendations will be dealt with at future meetings of Council through separate Officer reports.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Council leadership

VOTING REQUIREMENTS

Simple Majority

8.1.12 DRAFT SURVEY RESPONSE - OFFICE OF AUDITOR GENERAL

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil.
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.AD.2
ATTACHMENTS:	Attachment 1 – draft survey responses Attachment 2 – draft letter to the Office of the Auditor General

OFFICER RECOMMENDATION

That Council APPROVES

1. The draft survey response in attachment 1.
2. The draft letter to the Auditor General that supplements the survey response in attachment 2.

BACKGROUND/COMMENT

In February Officers received an invitation to complete a survey on the performance of the Office of the Auditor General.

Officers have compiled the draft response in attachment 1 for Council's consideration.

In addition to the direct cost of the audit, the audit was estimated to consume 118 hours of the Manager of Finance, DCEO and Finance Officer at an estimated opportunity cost of \$6,000.

Officers have not made comment on question 21 which relates to perceived value of the audit. Council is invited to consider the responses generally but specifically question 21.

In addition to the survey response, Officers have prepared a draft letter to the Auditor General. This is because the Shire has had more success advocating for its needs directly with the OAG.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Council Leadership

VOTING REQUIREMENTS

Simple Majority

Office of the Auditor General for Western Australia

Survey of Local Governments

Self-Completion Questionnaire

Introduction

As you would be aware, the Office of the Auditor General for Western Australia (OAG) has responsibility for conducting annual financial statements audits and issuing auditor's reports for local government entities. The OAG is seeking feedback, via this survey, on the conduct of your organisation's 2024-25 audit. Your response to the survey will help the OAG to better focus its audit efforts in future and improve its service to its clients.

To ensure objectivity in the collection and analysis of responses, an independent research firm, ORIMA Research, has been engaged by the OAG to conduct the survey.

Unless you indicate otherwise, your responses will only be seen by ORIMA Research and will only be presented to the OAG in aggregate form (together with other responses) so that the identification of your organisation's responses by the OAG will not be possible. If you would prefer that your completed questionnaire be provided to the OAG, please indicate this in the section at the end of the questionnaire that seeks information about your organisation.

Should you have any queries regarding the survey, please contact Georgia Sexton of ORIMA Research (Tel: 1800 654 585 or email: Georgia.Sexton@orima.com) or Laura Sawers of the OAG (Tel: (08) 6557 7507 or email: Laura.Sawers@audit.wa.gov.au).

Completing the Questionnaire

- For most of the questions in the survey, you will be asked to indicate the extent to which you agree or disagree with a positive statement about the OAG's performance. Please circle **one** number on the scale that represents the answer you want to give. For example, if you agree that the auditors clearly explained the audit approach, please circle '4' on the scale next to the statement, as shown below.

	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree	Unsure
The auditors clearly explained the audit approach.	1	2	3	④	5	6

- Space for comments is provided at the end of each Section to allow you to expand on your suggestions and ideas, and to provide general feedback. Please use this, as the OAG needs your ideas to improve the service it provides to its clients, especially where you have indicated that you are not satisfied with the OAG's performance.
- It will take around 10 minutes to complete the questionnaire
- Please note that the term 'auditor' used throughout the questionnaire refers to OAG staff auditors and any contracted audit staff or firms authorised by, and acting on behalf of, the OAG.

A. Audit Process

Please indicate the extent of your agreement or disagreement with the following statements. Please respond on the basis of your experience with the OAG in its conduct of your organisation’s 2024-25 annual financial report audit.

	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree	Unsure
1. The auditors communicated with us effectively.	1	2	3	4	5	6
2. The auditors adequately understood our organisation.	1	2	3	4	5	6
3. The auditors had the professional knowledge required to conduct the audit.	1	2	3	4	5	6
4. The auditors conducted themselves professionally during the audit.	1	2	3	4	5	6
5. The OAG’s audit program was undertaken in a timely manner.	1	2	3	4	5	6
6. The auditors were responsive to our needs.	1	2	3	4	5	6
7. Senior audit staff were appropriately involved in the audit.	1	2	3	4	5	6

8. Overall, how would you rate the quality of the audit process?

Very Poor					Excellent				
1	2	3	4	5	6	7	8	9	10
				5					

9. Do you have any comments or suggestions for improvement regarding the process for your organisation’s 2024-25 annual financial report audit? In particular, if you disagreed or strongly disagreed with any of Questions 1-7, please explain why.

draft comment below -

The 2024/25 end-of-year onsite audit was conducted from 13 to 16 October 2025 by AMD Accountants. Requested information was uploaded to a portal created by AMD. Upon accessing the portal, Offices identified several requests that did not relate to the Shire of Wagin; these were subsequently removed by AMD.

Initially, 140 information requests were uploaded to the portal—similar to the 2023/24 audit. However, Officers noted that the 2024/25 requests were more complex and required a higher level of research, with many requiring detailed explanations.

Officers also identified a degree of duplication, particularly regarding grants and grant agreements. In several cases, the same grant data was requested multiple times under different headings with slight variations in context. Following completion of the onsite audit, AMD raised an additional 16 queries, including:

- 🕒 Changes to the Annual Financial Report (AFR) - multiple
- 🕒 Policy-related questions - multiple
- 🕒 Disaster Recovery Testing
- 🕒 Further grant information
- 🕒 A request for legal commentary from the Shire’s lawyers on potential legal issues



B. Audit Reporting

Please indicate the extent of your agreement or disagreement with the following statements. Please respond on the basis of your experience with the OAG’s reporting of your organisation’s 2024-25 annual financial report audit.

	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree	Not Applicable/ Unsure
10. We had adequate opportunity to comment on the audit findings and issues before the management letters were formally issued.	1	2	3	4	5	6
11. The OAG’s management letters communicated the audit findings and issues clearly.	1	2	3	4	5	6
12. The OAG’s management letters were balanced and fair.	1	2	3	4	5	6
13. The OAG’s management letters were issued in a timely manner.	1	2	3	4	5	6
14. The Auditor General’s audit opinion was issued in a timely manner.	1	2	3	4	5	6

15. Overall, how would you rate the **quality of the OAG’s reporting** related to your organisation’s 2024-25 annual financial report audit?

Very Poor										Excellent
1	2	3	4	5	6	7	8	9	10	

16. Do you have any comments or suggestions for improvement regarding the OAG’s reporting of your organisation’s 2024-25 annual financial report audit? In particular, if you disagreed or strongly disagreed with any of Questions 10-14, please explain why.

Draft comment below -

The reporting of the 2024-25 annual financial report occurred in a timely manner.

C. Value of the OAG’s annual financial report audit

Please indicate the extent of your agreement or disagreement with the following statements about the value of the OAG’s annual financial report audit.

	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree	Unsure
17. We value the assurance we obtain from the annual audit of our financial statements.	1	2	3	4	5	6
18. We value the OAG’s recommendations to improve the financial management of our organisation.	1	2	3	4	5	6

19. Overall, how would you rate the value of the OAG’s annual financial report audit?

Very Low										Very High
1	2	3	4	5	6	7	8	9	10	

20. Please indicate the extent of your agreement or disagreement with the following statements about additional products and services the OAG provide.

Additional products and services the OAG provide are valuable to our entity:	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree	Unsure
a. Better practice guides	1	2	3	4	5	6
b. Annual Audit Results Report to Parliament	1	2	3	4	5	6
c. General Computer Controls report to Parliament	1	2	3	4	5	6
d. Entry and exit briefing documents	1	2	3	4	5	6
e. Audit Committee attendance and briefings	1	2	3	4	5	6

21. Do you have any comments or suggestions for improvement regarding the value to your organisation of the OAG’s annual financial report audit? In particular, if you disagreed or strongly disagreed with any of Questions 17-18 and 20, please explain why.

D. General comments and organisational information

22. Are there any general comments you wish to make about the Office of the Auditor General’s performance or any of the issues covered in the questionnaire?

The Shire seeks the following improvements regarding financial audit -

1. Clearer Instructions on Portal Requests - Significant time is often spent interpreting vague or unclear wording. Uploaded documents sometimes do not meet the actual requirement.

2. Reduce Duplicate Queries - Avoid multiple requests for essentially the same information under different headings

3. Clear Guidance from OAG to Auditors - Several post-audit requests originated from the OAG. Contracted auditors should receive clear direction from the OAG regarding required information and documentation prior to the audit information being uploaded to the portal.

To assist us to analyse the survey responses, please provide the following information.

Name of person providing this questionnaire response:

Organisation to which this survey relates:

Consent

	Yes	No
23. Do you consent to ORIMA Research providing your completed questionnaire to the Office of the Auditor General to provide direct feedback to OAG staff as part of the OAG’s continuous improvement program?	1	2

Thank you for your participation. Your feedback is greatly appreciated.

Please submit your final survey responses in the online survey portal. Alternatively, you may email this completed document to Georgia.Sexton@orima.com.

February 2026

Caroline Spencer
Auditor General
7th Floor, Albert Facey House
469 Wellington Street Perth

Dear Ms Spencer

I am writing to provide supplementary information in support of the Shire of Wagin's response to the recent survey issued by the Office of the Auditor General to local governments. The following comments relate specifically to our experience with the 2024/25 end-of-year audit conducted onsite from 13 to 16 October 2025.

Upon accessing the audit portal established for the provision of requested information, officers identified a number of items that did not relate to the Shire of Wagin. These requests were subsequently removed by the Auditor.

In total, 140 requests were initially uploaded—consistent with the volume received in the 2023/24 audit. However, Officers noted that the 2024/25 requests were of greater complexity and frequently required detailed research and explanation. Duplication was also observed, particularly in relation to grants and grant agreements, where similar information was requested multiple times under slightly varied headings.

Following the onsite component of the audit, AMD issued an additional 16 queries. These included multiple requests for amendments to the Annual Financial Report, further policy-related questions, Disaster Recovery Testing documentation, additional grant information, as well as a request for legal commentary from the Shire's solicitors concerning potential legal issues. Requests were also made for creditor and payroll audit trail information, master file access, and creditor posting period details. Officers believe these items should reasonably have formed part of the initial portal upload to minimise inefficiencies and reduce avoidable follow-up work.

The audit process required a significant allocation of staff resources, totalling 118 hours across the organisation:

- Manager of Finance – 70 hours
- Deputy Chief Executive Officer – 35 hours
- Finance Officers – 13 hours

This equates to an estimated cost of approximately \$6,000.

To support improved efficiency and clearer expectations in future audit cycles, the Shire offers the following recommendations:

1. **Clearer instructions on portal requests**

Officers frequently spend substantial time interpreting vague or ambiguous wording, leading to uncertainty regarding what is actually required.

2. **Reduction of duplicate queries**

Avoiding multiple requests for essentially the same information under different headings would significantly reduce unnecessary administrative burden.

3. **Clearer and earlier guidance from the OAG to contracted auditors**

Several post-audit queries appeared to originate from the OAG. Ensuring contracted auditors receive definitive guidance from the OAG before initial information requests are issued would help reduce follow-up queries and streamline the audit process.

We hope these observations assist in shaping future audit processes to improve efficiency and clarity for both auditors and local governments.

Yours sincerely

8.1.13 DRAFT COMMENT ON THE DRAFT RENEWABLE ENERGY PLANNING CODE

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil.
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	
ATTACHMENTS:	

OFFICER RECOMMENDATION

That Council:

1. **ADOPTS** the submission on the draft Renewable Energy Planning Code as set out in the Report
2. **REQUESTS** that the Chief Executive Officer provide the submission to the Western Australian Local Government Association
3. **NOTES** that a revised submission may be presented for Council's consideration ahead of the due date being 10 April 2026

BRIEF SUMMARY

In December 2025, the State Government released the first part of the Draft Renewable Energy Planning Code.

Part 1 of the code deals with wind farms. The remaining parts which deal with transmission lines, solar farms, and battery energy storage systems are yet to be published by the State Government.

The State Government is requesting feedback on the code by 10 April 2026. WALGA will also be preparing feedback on behalf of local governments as a whole. WALGA is requesting feedback by 27 February 2026.

On 13 February 2026, the Department of Planning, Lands and Heritage made a presentation to the WALGA Central Country Zone. In the absence of other local governments preparing a draft submission at the time of the meeting, the Shire's draft submission documented in this paper was presented as a potential Zone submission. The Central Country Zone adopted the draft submission and endorsed a recommendation to send this submission to WALGA on behalf of the 15 member local governments.

The draft submission was considered

BACKGROUND/COMMENT

Officers have prepared the following comment for Council's consideration.

Shire of Wagin submission on the draft Renewable Energy Planning Code

The Shire of Wagin welcomes the opportunity to provide comment on the draft Renewable Energy Planning Code. The development of large scale renewable energy projects will have a significant impact on host communities and the Western Australians who will live and work near renewable energy projects.

All Western Australians deserve a planning framework that protects host communities from the impacts of these types of development.

The importance of protecting host communities from renewable energy projects is reflected in the comments from the Commonwealth Government's Australian Energy Infrastructure Commissioner in August 2025.

"If communities continue to be left on the platform as the train disappears down the track, we will leave a disastrous trail of lost trust, unfairness, and missed economic opportunity alongside those left behind.

Too many rural and regional communities feel like this transition is being done to them, not with them. Projects are being announced, good people are being approached by charlatans and salespeople looking for a quick sales and signature under a veil of non-disclosure secrecy. Timelines are being set, and decisions made, while locals are left feeling like bystanders in their own backyards. That's not just unfair—it's unsustainable." [Source: [Australian Energy Infrastructure Commissioner - Opinion article | aeic](#)]

Overall, the Shire of Wagin's view is that the draft code does not offer the required level of protection for communities and often provides a lower level of protection in relation to noise, neighbour rights, construction and decommissioning standards than other Australian states and jurisdictions around the world.

The Shire notes that the Code would override Local Planning Policies that the elected Council representing the community of Wagin has adopted. This fundamentally undemocratic approach sidelines the legitimate concerns of Western Australians living in host communities.

Noise

The draft Code proposes that wind farms are *"Sited, designed and operated to avoid an unreasonable noise impact on any existing or approved noise-sensitive land use located on a host or non-host lot"*. An 'unreasonable noise impact' is defined as one that exceeds limits in the *Environmental Protection (Noise) Regulations 1997*. This figure changes depending on the time of day as shown in the table below:

	Can't be great than this amount more than 10% of the time (La10)	Can't be great than this amount more than 1% of the time (La1)	Can't exceed this amount ever (LA max)
0700 to 1900 hours Monday to Saturday	45dB	55dB	65dB
0900 to 1900 hours Sunday and public holidays	40dB	50dB	65dB
1900 to 2200 hours all days	40dB	50dB	55dB
2200 hours on any day to 0700 hours Monday to Saturday and 0900 hours Sunday and public holidays	35dB	45dB	55dB

Importantly the Code regulates noise based on its impact on sensitive land uses, not on land ownership. Under the proposed framework, it is legally possible for non-host land to experience unreasonable noise impacts.

The noise limit protection proposed in the Western Australian code offers less protection than requirements in many other locations. It also offers less protection than the Western Australia State Government's own 2020 Position Statement on Renewable Energy Facilities [source [Position statement renewable energy facilities](#)]. The State Government has previously recommended a distance between noise-sensitive land uses and a wind turbine of 1,500 metres and recommended that the tighter South Australian decibel limit is employed.

Jurisdiction	Limit on residences	Source
New South Wales	35 dB	Wind Energy Guideline – Technical Supplement for Noise Assessment
South Australia	35 dB	Wind farms environmental noise guidelines
Victoria	45 dB	Wind energy facility turbine noise regulation guidelines epa.vic.gov.au
Queensland	45 dB (host lots) 37 dB (non-host lots)	Planning guideline
British Columbia, Canada	40 dB	Wind Power
Ontario, Canada	40 dB	Noise guidelines for wind farms ontario.ca
Quebec, Canada	45 dB	Traitement des plaintes sur le bruit et exigences aux entreprises qui le génèrent
England	40 dB (day time) 43 dB (night time)	Updated guidance for the assessment and rating of wind turbine noise: consultation document (accessible webpage) - GOV.UK
Denmark	44 dB	Microsoft Word - StatutoryOrderonnoisefromwindturbines.doc
Sweden	40 dB	Verification of Sound Levels from Wind Farms using Immission Measurements

Jurisdiction	Limit on residences	Source
Netherlands	47 dB (day time) 43 dB (day time)	oee-preprinted-cover.qxp
New Zealand	45 dB	FactSheet-NZ-wind-farm-noise-standard.pdf

In 2015 the Commonwealth Government established the Independent Scientific Committee on Wind Turbines. The Committee operated until December 2021. The Committee's members examined the issue of noise extensively and in 2018 recommended in a peer reviewed paper 'Wind turbine sound limits: Current status and recommendations based on mitigating noise annoyance' within the scientific journal *Applied Acoustics* that a 35 dB limit was required to eliminate annoyance.

This position was reiterated by the Australian Energy Infrastructure Commissioner in 2022.

Recommendation 1:

The draft code be amended to align with the members of the Independent Scientific Committee on Wind Turbines' position that maximum noise levels be:

- 35 dB (La10);
- 37 dB (La1) and
- 43 dB (La Max).

Recommendation 2:

As development conditions will be set by the State Government, not local government, the State Government must be responsible for monitoring and enforcing conditions related to noise

Neighbouring land owner rights and setbacks

The proposed amendments to the *Planning and Development (Local Planning Schemes) Regulations 2015* will restrict the rights of landowners within 2 kilometres to land with wind farms regardless of whether they have turbines on their property or contractual relationships with proponents.

The proposed provisions will:

1. Require development approval for the development of a noise sensitive land use within a lot that contains, or on a lot that is within 2km of a lot which contains an approved or existing wind farm, unless the proposed noise sensitive land use is located outside of the noise impact area of the wind farm.
2. Specify that the approval of such noise sensitive land uses are subject to the discretion of the local government ('D' use), notwithstanding the use may be designated a 'P' use under the Scheme.

The draft Code's definition of noise-sensitive land use includes the following:

- a land use or development occupied or designed for occupation or use for residential purposes (including dwellings, residential buildings or short-stay accommodation),
- caravan park,
- camping ground,
- educational establishment,
- child care premises,
- hospital, nursing home,
- corrective institution or
- place of worship.

The State Government's Information Sheet on the reforms is clear that this restriction on landowner rights is intended to prevent construction on land that would cause wind farm operators to have to curtail or cease operations.

The Code further provides that a wind farm's noise impact area may extend onto a non-host lot (and thus exceed otherwise permitted noise levels) where:

- the non-host lot retains a suitable and sufficient area for a single house elsewhere on the lot; or
- where a single house already exists on another lot within the same holding.

The draft Code defines a single house as one defined in the *Planning and Development (Local Planning Schemes) Regulation 2015*. This legislation in turn refers to a definition in the R-Codes. What is not clear is whether the Code contemplates 'farm houses' as single houses. In rural areas various buildings of varying ages and condition which are, were or could be considered residences and meeting the definition of single house.

These properties may or may not be occupied at all times, sometimes or ever.

Depending on the parameters of what is defined as a single house, the Code's framework could have varying intended and unintended consequences that prevent or permit development on both host and non-host properties.

The 2km restriction on non-host property rights is contrasted to the draft Code's setback restriction for safety.

The Code's safety setback is 1.1 times the blade tip height. For a typical wind turbine like those proposed in and around Wagin the setback distance would be approximately 280 metres. This is approximately the distance from the Roads Board Building to the Wagin Memorial Pool or less than the grassed surface of the Wagin Showgrounds in-field.

The New South Wales Technical Supplement for Landscape and Visual Impact Assessment notes that a 1.5 km may be required to offset a high visual impact ([Wind](#)

[Energy Guideline – Technical Supplement for Landscape Character and Visual Impact Assessment](#)). In Victoria turbines must be at least 1km from an existing dwelling ([Development-of-wind-energy-facilities.pdf](#)). In Queensland the setback to non-host land owners is 1.5 km ([Planning guideline](#)). A 1.5km setback from dwellings also exists in South Australia [Wind farm planning policy | Energy & Mining](#).

Leading wind turbine manufacturer Vestas at one time included strict 500m recommended set back distances on safety grounds. This was because of the risk of blade throw and shedding. In 2019, Vestas published a [letter](#) stating that it would no longer publish safety guidance on setbacks, not because safety issues did not exist, but because the publication of such information was impacting public perception of safety.

The proposed setback distance for Western Australia proposed by the code is significantly less than that in other jurisdictions and the leading manufacturer's own safety guidance documents (albeit retracted possibly due to its publication potential impact on the commercial operations of the company).

The Shire of Wagin's Local Planning Policy adopted in 2024 listed a setback of 800m between any wind turbine and non-host lot boundary.

Recommendation 3:

The draft Code should be revised to remove restrictions on landowners on non-host properties from building on their land with the knowledge that such developments may be impacted negatively by windfarms in proximity to their land.

Recommendation 4:

The minimum setback to any neighbouring lot should be an absolute minimum of 800m.

Construction

Construction involves significant effort including transport of materials, site preparation and building of ancillary infrastructure. The promised benefit to host communities is often said to be in the construction phase where workers are brought into communities to build projects over an extended period.

These benefits however only are realised when proponents are required to base workers in the community and not on temporary off-site worker camps. Unfortunately, this has not been the case in neighbouring local governments where approvals have occurred for significant projects without the construction of infrastructure to house workers which would lead to lasting benefits to host communities and the wider community.

The draft Code is a lost opportunity to require proponents to build more permanent housing for workers in host communities. The availability of housing is the key impediment to the achievement of community aspirations in our rural and regional communities. If proponents were required to build permanent housing within host communities, the goodwill engendered would likely offset the negative impacts of the

developments in the minds of much of the community. Requiring proponents to build permanent housing is the bargain that host community would be willing to make.

Recommendation 5:

That the Code be amended to require that proponent construct housing within host communities for their construction workforce.

Bushfire and Aerial Fire Fighting

Windfarms introduce a new hazard to aerial firefighting that can reduce the capacity of aerial units to respond.

The Shire has repeatedly called for greater clarity on what the practical limitations of aerial firefighting are. These calls have been met largely with the response that plans are being prepared and that operational limitations will be determined when a fire occurs.

The Australian Fire and Emergency Service Authorities Council in 2018 stated that:

“Wind farms may result in aerial firefighting limitations due to aerial obstacles created by wind turbines and meteorological monitoring towers. Turbine towers, meteorological monitoring towers and power transmission infrastructure pose risks for aerial firefighting operations. Meteorological monitoring towers and power transmission infrastructure are generally difficult for aerial personnel to see, if they are not marked appropriately. If wind turbines were not shut down, moving blades and wake turbulence would create significant hazards for low flying aircraft, thus the shutting down of wind turbines, in an emergency situation, is defined in wind farm emergency procedures. A wind farm facility’s power lines may pose electrocution risks, that are exacerbated due to smoke during a bushfire.”

The Shire has a responsibility to protect our bushfire brigade volunteers. Under Occupational Health and Safety legislation, the administration of the local government is personally accountable for bushfire brigade volunteer safety.

The Code states that wind turbines are to be spaced apart by 300 metres to enable safe and effective aerial firefighting operations.

It is not clear what the basis for the 300 metres separation is. DFES has recently advised that planning guidelines are still under development.

In the absence of clear government guidance the limitations on aerial fire fighting have become a matter of conjecture. This conjecture was reflected in the evidence tabled at the Commonwealth Government’s Senate Inquiry into windfarms.

Proponents point to the use of rotary aircraft used in operations near windfarms in Victoria. Another shows a video of aerial firefighting at the Waubra Wind Farm ([Aerial firefighting at Waubra Wind Farm \(Vic\), Jan 2017](#)) which may be more successful in demonstrating the extreme risks that pilots would be required to take flying near wind turbines.

While the Department has previously advised that requiring proponents to be able to remotely stop their turbines and lock them in a 'Y' position is a key measure in mitigation the limitations of aerial firefighting, a specific requirement to be able do so is not part of the Code.

The Shire points to an Aviation Impact Statement produced by Aviation Projects on behalf of Acciona Energy in June 2025 as part of their Tall Tree Wind Farm development application in Victoria [Source: [103401-06](#)].

In this case the proponent's consultant advises that:

“Aviation Projects considers that it may be impractical and/or unsafe to lock the turbine blades in a Y configuration in the case of a bushfire emergency if this would require personnel to climb the WTG tower as the fire approaches. WTGs can, however, be paused or shut down remotely, with blade feathered to halt rotation within a matter of seconds.”

This phrase highlights the importance of requiring proponents to implement guaranteed remote shutdown rather than the current text which requires 'independent shutdown systems' which may still require personnel to climb towers in a fire event.

In regional communities the risks of bush fire are heightened by factors including extreme weather condition and capacity limits of bush fire brigade volunteers.

Harvest and Vehicle

Movement Bans are an essential measure that used in regional communities to manage risk. The decision to install a Harvest and Vehicle Movement Ban impacts our communities are never taken lightly. It stops agricultural activities including any off-road activity involving an internal combustion engine because for that period a fire could be catastrophic.

Our regional communities value and acknowledge the extraordinary capabilities of our volunteer fire brigade members but our regional communities also understand that there is a limited number of people willing and able to perform this extraordinary and inherently dangerous service to the community. Exposing fire brigade volunteers to greater risk is unethical.

The introduction of large scale sophisticated electric generation equipment in bush fire prone areas represents a risk. This large scale sophisticated electric generation equipment must not be permitted to operate when a Harvest and Vehicle Movement Ban is declared.

Recommendation 6:

That the Code be amended to require proponents to have guaranteed remote control over turbine positioning in the event of fire to minimise impact on aerial fire fighting capabilities.

Recommendation 7:

That the Code be amended to note that the deployment of bushfire personnel under the care and control of the local government can not be guaranteed in areas where windfarms may limit support from aerial fire fighting units.

Recommendation 8:

That the Code be amended to state that during Harvest and Movement of Vehicle Ban wind turbines must not be operated.

Decommissioning

Decommissioning is a key part of the lifecycle of a time-limited major infrastructure project but there are few requirements to guarantee that sound decommissioning will take place.

The draft code states that:

*“Proponents are **expected** [emphasis added] to have appropriate financial arrangements (for example, bank guarantees or bonds) in place with host-lot owners to meet their decommissioning obligations and ensure that infrastructure is responsibly removed or managed at the end of its operational life.”*

However, there is no requirement for the proponent to have sufficient funding set aside for decommissioning. Proponents should be required to set aside funds in a State Government managed trust for decommissioning. Protections must be mandated to protect landowners, the State Government and the wider community from changes in the energy market or fortunes of individual proponents.

This is not an unreasonable proposition. The Australian Energy Infrastructure Commissioner wrote in 2022 that:

“The decommissioning of some of Australia’s initial wind farm projects will need to commence in the next few years. This is likely to result in increased focus on concerns about this topic, particularly from host landholders and community stakeholders. At a minimum, there needs to be clarity surrounding who is responsible for decommissioning, who pays and how those funds are secured to protect the landholder from default and ensure the work is completed properly and in a timely fashion [emphasis added].”

The risk of renewable energy companies defaulting is a real rather than theoretical concern. In November 2025 Vast Solar in fell into administration leaving the status of its solar arrays in New South Wales and South Australia into question.

In the United States, some jurisdictions require decommissioning bonds. As does the Canadian province of Alberta. In Quebec:

“The proponent must provide proof, to the satisfaction of the Minister of Sustainable Development, Environment and Parks, that it has committed to implementing, at the

appropriate time, an adequate financing mechanism, either through a trust deposit or by providing firm guarantees regarding the availability of the required amount. Proof of the dismantling financing mechanism must be submitted to the Minister of Sustainable Development, Environment and Parks when applying for the certificate of authorization provided for in section 22 of the Environmental Quality Act concerning the commercial operation of the wind farm.”

Financial guarantees are also required in France .

In NSW this is not the case and responsibility can fall upon the landowner .

In Western Australia, the Mining Rehabilitation Fund Act 2012 requires all tenement holders operating on the Mining Act 1978 to contribute annually to a fund used to rehabilitate abandoned mines across the State when the tenement holder/operator has failed to meet rehabilitation obligations, and when efforts to recover funds from the holder/operator have been unsuccessful. As of 30 June 2023, the net balance of funds held by the State was \$291.2 million.

Recommendation 9:

That a Renewable Energy Rehabilitation Fund be established through legislation that requires proponents to contribute annually to a fund used to decommission and rehabilitate abandoned renewable energy project sites.

CONSULTATION/COMMUNICATION

In December 2025, Officers invited the Department of Planning to brief Council on the draft Code. The Department of Planning has declined the Shire’s invitation.

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

In October 2024 the Shire adopted a Local Planning Policy regarding windfarms. The Policy was amended in February 2025. This Policy would be rendered invalid under the proposed changes.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Council leadership.

VOTING REQUIREMENTS

Simple Majority

8.2 DEPUTY CHIEF EXECUTIVE OFFICER

8.2.1 DEPUTY CHIEF EXECUTIVE OFFICER ACTIVITY REPORT

AUTHOR OF REPORT:	Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
STRATEGIC DOCUMENT REFERENCE:	Strategic Community Plan
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

That Council receive the Deputy Chief Executive Officer's report as presented.

BRIEF SUMMARY

The following report details activities within the Deputy Chief Executive Officer's portfolio during December 2025 and January 2026.

BACKGROUND/COMMENT

DEPUTY CHIEF EXECUTIVE OFFICER

I have been involved with:

- I was acting CEO for the period 12 to 30 January 2026
- Private swimming pool inspections by the Royal Life Saving Society
- Aerial bomber reloading training
- RFQ for 2nd gardener / building maintenance contract – Homecare
- Promotion of The Piano Room event
- Finalising lease for Hangar 4
- Assist Manager of Works with Roads and Plant Replacement Programs
- Possible land sale – 5 & 7 Sawle Street
- ICT co-ordination
- Building maintenance co-ordination

Meetings / Events:

- Shire of Dumbleyung – Review of Council First software.
- Woolorama media day
- Australia Day preparation and activities on the day

Building Permits – December and January

PERMIT	OWNER	BUILDER	PROJECT ADDRESS	DESCRIPTION	VALUE	FEES
99991	Trent Kippin	Owner Builder	18 Etelowie Street	Carport	\$14,605	\$171.65
99992	Serisha Pedersen &	Owner Builder	48 Sirdar Street	Single Dwelling	\$45,000	\$295.65
99993	Kathryn Anne Pickering	Owner Builder	25 Stubbs Street	Carport	\$6,359	\$171.65

Building Maintenance

The Building Maintenance Officer has been working on the following:

Location	Details
Administration Office	Fix flat tyres on trolley, assemble new chairs, cap off air-con in one office, fix an office chair, fix window, assemble whiteboard
Aerodrome	Assemble shelves in water bombing container, take hoses and water pump to storage container, fix gate
Australia Day	Repairs to portable stage, erect Australia Day Banner, make free standing frame for Aust Day photo border, Australia Day sign stand sound system maintenance
Caravan Park	Replace empty gas bottles, replace broken laundry tap, install new sign at entrance, check no hot water issue
Cemetery	Check niche wall roof for guttering
Christmas Decorations	Assist with placement of decorations, incl continuity cable for Christmas lights
Eric Farrow Pavilion	Repair door
House - 14 Gordon Street	Inspect ceiling for cracks and damage
House - 5 Omdurman St	Check toilet for issues, install new cistern
House - 68 Khedive St	Replace blown globe and pelmet cover, fix pelmet on window, repair blinds in master bedroom
Medical Centre	Replace blown globe in storeroom
Mt Latham/Condinging Repeaters	Check battery voltage - Mt Latham and Condinging
NAB Building	Replace lock with new night latch lock, unload and install new washing machine, replace blown globes, access butlers pantry, move firewood, test smoke alarms, check broken shower screen, fit shower curtain
New water tanks	Assess water tanks for level indicators installation, fabricate water tank sensor brackets
Rec Centre	Check gas bottle levels
Sportsground Pub Toilets	Replace damaged lock in disabled toilets, clear blocked downpipe/storm water pipe, replace damaged downpipe, repair leaking toilet - disabled toilet
Sports Ground Buildings	Install tap in RV Park, replace downpipe on toilets, check operation of sliding door, install hasp and staple on grandstand shed, remove signs from Woolorama site and bring in, move cabinet in DPIRD shed, install new signs/prices RV Park
Swimming Pool	Reattach shade cloth to fence, Paint No Parking lines/signs, install new pool rules, Fix door lock and shower head
Tavistock St Toilets	Remove graffiti from toilet walls
Town Hall	Inspect Lesser Hall ceiling for falling objects & report, erect barricade at town hall/lesser hall, install 2 flood lights in town hall, repair damaged portable stage sections

Wetlands Park	Repair leaking toilet, relocate additional park benches to Wetlands
Wetlands Park Toilets	Repair damaged lock on disabled toilets
Works Depot	Clean out cage and remove rubbish, clean out and setup workshop

Capital Works and Equipment

- More bench seats have been installed at the wetlands and sportsground.
- Upgrade of the laundry at the NAB building is ongoing.
- Eric Farrow Pavilion Internet Upgrade is complete.
- New in-bench BBQs have been installed at the Wetlands and Caravan Park.
- We have received 60 new chairs for the Eric Farrow Pavilion.
- Roofing repairs (securing roof sheets) over the Lesser Hall have been completed.

COMMUNITY OFFICER

Social Media Update

In December and January, the Shire of Wagin Facebook page has posted 14 times, with the five highest rating posts tipping the 5 digits, and the best placed was the report on the unacceptable behaviour at the Wagin Pool.

Top Five posts by Reach:

Date	Topic	Post Reach
16/01/2026	Unacceptable Behaviour	20,405
17/01/2026	Australia Day Breakfast	17,945
16/01/2026	Wagin Water Bomber refilling	16,990
23/12/2025	SES volunteers training for water bomber refilling at Wagin	12,458
30/01/2026	Adoption of local cat law	10,232

The Shire's Instagram page has posted only a few times in February. We did however have great post from a tourist he posted the following:

A road trip to the south coast always requires a stop to visit Bart 🐏, the 4 tonne, 40 year old giant ram that overlooks the Wetlands Park here in Wagin. My bio does include sheep so I think this one will do nicely 🐏 ❤️. The Shire of Wagin have done well here with all the waterways and artworks. Just keeps getting better and worth stopping here 🐏 🐏

He had also taken photos showing the artwork on the toilets, the flags throughout the park and a very scenic picture of the waterway. Very positive comments about our town, one person saying they like our street signs as well.

Community Bus

The Community Bus is back up and running. The bus has previously been housed in the DPIRD shed at the sportsground. After March the new location will be the

Grandstand Pavilion, where it will be located alongside the Homecare bus and the spare Homecare cars.

Christmas Street Carnival

The street party was held on 19 December and was a fine day, with decorations being put out in the week leading up to Friday to ensure all solar lights and Christmas trees were ready for the event.

Hundreds of Wagin community members attended to enjoy the great music by Andy Pearce, the great local markets, awesome food and the appearance of the Father Christmas who was almost mobbed by the younger community members.



Thanks go to Lotterywest, Wagin Chamber of Commerce and Wagin Action Group for their ongoing support with this event, providing a fun opportunity for our young and old which they would not get without this support.

The winners of the Christmas lights decoration were announced at the event:

- First Amanda McCaugh
- Second Jen Bannerman
- Third Cheryl Clavey

With the business winner being Byfield Accountant (who donated their prize). The Wagin CRC also presented a prize for the best stall to Wagin St John Ambulance.



Australia Day

A total of 231 people joined us for our annual Australia Day Breakfast in Wetlands Park. The Shire President officiated a citizenship ceremony, welcoming five new Australian citizens to our community. 2026 Community Citizen of the Year Awards went to Jane Matera and Barbara Pugh, as well as Blazeaid, an outstanding community organisation.



Volunteer fire fighters working above and beyond

Eight of our BFB volunteers put their hand up to work at the Boddington fire over Christmas and Boxing Day to support the crews who had quickly put their hands up to assist at our Wedgecarrup fire.



Emergency Water Grant

Two of the emergency water tanks, with funding support from the Department of Water and Environmental Regulation, have been installed (see pictures) on schedule.

The 367,831 litre sportsground tank access is located between the Ranbuild shed and the Poultry shed as the outlet is on the east side, then exiting via the lane between the Poultry shed and the dog trial yard.



Sportsground tank



Warup Road tank

Water Bomber Refilling

The airport emergency water bomber refill set up is active and has been utilised twice since training.

Our SES volunteers attended the training in Wagin to become familiar with the set up here, along with six community members, including CEO and myself.

Bushfire Advisory Committee

The BFAC meeting is scheduled for 31 March at 7pm at the Eric Farrow Pavilion.

Our crews have attended 10 fires since the last meeting, the majority of those were assisting other shires, and we have had one reported pole top fire.

Thank a Volunteer Event

This will be held on 20 February at the Wagin Care and Share.

Town Hall Roof repairs

Contractors have recently spent three days on the roof of the Wagin Town Hall with the intent of resolving the issue of unsecured sections. While on the job they also removed the original ceiling boards as some of those had been failing onto the suspended ceiling.

This job has been completed, however an issue with the leak in the town hall kitchen is ongoing and the contractor will return to address as soon as possible.

RANGER SERVICES

The Shire of Narrogin did not visit during December and January, mostly due to resourcing and other personnel reasons.

The Shire of Wagin Cat Local Law 2025 has now been signed off and gazetted.

Staff Call outs	December	January
Dog Issues	1	2
Cat Issues	2	2
Other Issues	0	0

SWIMMING POOL

Attendances during December totalled 1,470 and January totalled 946.

On 16 January, four individuals engaged in dangerous and prohibited activities, including performing backflips and standing on handrails. When challenged by the pool manager, these individuals became argumentative and verbally abusive, culminating in a physical assault on the lifeguard. The offenders have been issued an immediate ban from the Wagin Memorial Swimming Pool for the remainder of the 2025/2026 season.

The heating unit for the small pool was out of action for several weeks, but it has now been repaired.

Social Media

The pool Facebook page has posted 10 times with the highest views directed at the post about the unacceptable behaviour, reaching 32,318 views.

CARAVAN PARK

The caravan park patronage was consistent over December with a total of 371 bookings. January was a little quieter and sporadic with 347 bookings.

WAGIN LIBRARY AND GALLERY

This report provides information to councillors about events, activities and statistics in the Wagin Library & Gallery which have occurred during the reporting period.

Library Update

Since December 2023 we have 76 new patrons joining the library, this is continuing to increase every month.

Coming Events

- Valentine's Paint on Hearts Children's Activity Friday 13th February 3.30pm-5pm.
- Senior's cake and card game morning 10am-12pm.
- Playgroup Visit on Friday 27th 9.30am-11am "Farmer and the Weather"

Library Regular Activities

- Knit and Natters on every Thursday.
- Wagin Library & Gallery Book Club held on Saturdays.
- Story Time is held every Wednesday and Friday. Story Time Saturday Mornings is held for parents and children who are not able to make it during the week.
- Children's colouring in and drawing activities is held every Tuesday.
- Board Game Morning held every week.

- Playgroup Storytime/Rhyme time once a term at Playgroup.
- Waratah Lodge regular readers' weekly exchange of books, DVDs, etc. is ongoing.
- Wagin Hospital Homebound visiting program available as required.

Library Statistics

	December 2025	January 2026
Patron Visits	197	224
Phone Transactions	14	5
Inter Library Loans	1	3
Community Connections	34	46
Santa visits the library	9	
STEM Volcano Eruption		3
"We are going on a bear hunt"		2

Social Media

The Library posted 11 times in December / January, with the posts averaging 40 views, one post hitting 220 views and the old favourite "We're going on a bear hunt" event getting 526 views.

HEMOCARE

Wagin Homecare Manager's Report

The Homecare Team recommenced services for the year on 5 January following the Christmas and New Year break. January is typically a quieter month, and three of our staff members took annual leave during this period.

Over the Christmas break, we sadly lost two of our Support at Home clients. Our staff attended the funerals to pay their respects, support the families, and represent Homecare during this difficult time.

Our nursing team is currently reviewing several clients for transition from Commonwealth Home Support Programme (CHSP) to Support at Home packages. At this stage, we are aiming to transition at least four additional clients to Support at Home packages in the coming months.

The team implemented several scheduling adjustments for 2026, which are already proving effective and improving workflow. We have also welcomed a new team member, Jamison, who brings 10 years of experience in Aged Care support. He has commenced visiting clients and has already received very positive feedback.

Happy Days resumed on 3 February. We hosted a morning tea along with games and activities for our clients to celebrate the return of the program.

Financials (to 31 January 2026)

Budget and actual figures have been provided below. EOM operating income of \$363,544 is \$144,138 less than the budget figure of \$507,682. Note that January grant payments totalling \$53,965 were not received until February. EOM operating

expenditure is \$521,391, which is \$103,472 less than the EOM budget figure of \$624,863.

The main area of over-expenditure is for HCP expenses as well as building maintenance. It is noteworthy that this expense will be recouped from HCP client packages. At this stage, staffing costs are \$111,786 under budget. This will reduce somewhat in the February statement as much of the Homecare staff back payments will have been made.

Shire Of Wagin								
SCHEDULE 08 - EDUCATION & WELFARE								
Financial Statement for Period Ended								
31 January 2026								
HOME CARE PROGRAM		Revised Budget		YTD Budget		YTD Actual		YTD
GL #	IOB #	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Variance
		\$	\$	\$	\$	\$	\$	\$ %
OPERATING EXPENDITURE								
E082010	Homecare Salaries		695,400		401,189		(4,581)	405,770 101%
	CHSP Homecare Salaries - Chsp		0		0		87,452	(87,452) 0%
	HCP Homecare Salaries - Hcp		0		0		64,145	(64,145) 0%
	NDIS Homecare Salaries - Ndis		0		0		4,395	(4,395) 0%
	HCSO Homecare Salaries - Other		0		0		139,610	(139,610) 0%
	TRAIN Staff Training Salaries		0		0		1,253	(1,253) 0%
E082013	Homecare Leave/Wages Liability GEN		0		0		0	0 0%
E082015	Maintenance & Gardening		84,748		48,892		48,247	645 1%
E082020	Nursing Salaries		0		0		0	0 0%
E082025	Care Workers Salaries		0		0		6,122	(6,122) 0%
E082030	Superannuation		80,098		46,208		37,215	8,993 19%
E082035	Other Expenses		7,000		4,067		5,194	(1,127) (28%)
E082040	Travelling - Mileage		15,000		8,750		9,019	(269) (3%)
E082045	Staff Training		5,500		3,192		722	2,470 77%
E082050	Staff Training Salaries		0		0		0	0 0%
E082055	Subscriptions		3,000		1,743		0	1,743 100%
E082060	Postage & Freight		1,000		581		706	(125) (22%)
E082063	Telephone Expenses		3,000		1,750		1,614	136 8%
E082065	Printing & Stationery		1,000		581		617	(36) (6%)
E082070	Insurance		19,902		19,902		20,734	(832) (4%)
E082075	Building Maintenance		3,000		1,729		7,122	(5,393) (312%)
E082080	Plant & Equipment Mfce		16,000		9,317		10,097	(780) (8%)
E082083	Computer Equipment and Support		10,000		5,831		8,696	(2,865) (49%)
E082085	Consumable Supplies		3,000		1,736		0	1,736 100%
E082090	Homecare Equipment and Catering Supplies		1,000		581		0	581 100%
E082095	HCP Expenses		76,403		44,562		48,743	(4,181) (9%)
E082097	NDIS Expenses		1,000		581		325	256 44%
E082100	Administration Allocated		18,437		10,752		10,755	(3) (0%)
E082110	Meals on Wheels Expenditure		0		0		0	0 0%
E082120	Loss on Sale of Asset		0		0		0	0 0%
E082130	Homecare Retention Bonus Expenditure		0		0		0	0 0%
E082190	Depreciation - Homecare		22,158		12,919		13,189	(270) (2%)
OPERATING REVENUE								
I082010	CHSP Grant	345,927		201,789		129,026		(72,763) (36%)
I082015	Meals on Wheels	0		0		0		0 0%
I082020	CHSP Fee for Service	51,807		30,219		31,240		1,021 3%
I082025	Donations	0		0		864		864 0%
I082030	Government Pay Reimbursement	0		0		0		0 0%
I082031	Homecare - Other Income	10,380		6,055		10,381		4,326 71%
I082035	Profit On Sale of Asset	0		0		0		0 0%
I082040	HCP Client Daily Fee	41,790		24,374		6,881		(17,493) (72%)
I082045	HCP Government Funds	367,518		214,382		178,245		(36,137) (17%)
I082050	NDIS Contribution	52,919		30,863		6,907		(23,956) (78%)
I082055	Support at Home Grant	0		0		0		0 0%
SUB-TOTAL		870,341	1,066,646	507,682	624,863	363,544	521,391	
Operating Surplus / (Deficit)			(196,305)		(117,181)		(157,847)	
CAPITAL EXPENDITURE								
E167790	Land and Buildings - Homecare							
E167752	Purchase Plant & Equipment - Homecare Program						0	0.00 0.00%
CAPITAL REVENUE								
I082005	Proceeds on Disposal of Assets	0.00		0.00		0		0.00 0.00%
I082006	Realisation on Disposal of Assets	0.00		0.00		0		0.00 0.00%
SUB-TOTAL		0	0	0	0	0	0	
TOTAL - HOME CARE PROGRAM		870,341	1,066,646	507,682	624,863	363,544	521,391	

CONSULTATION/COMMUNICATION

Chief Executive Officer and staff of the Shire of Wagin.

STATUTORY/LLEGAL IMPLICATIONS

Local Government Act 1995 and relevant regulations.

POLICY IMPLICATIONS

No direct policy implications.

FINANCIAL IMPLICATIONS

2025/26 approved budget.

VOTING REQUIREMENTS

Simple Majority

8.2.2 PROPOSAL TO SELL LOTS 1721 AND 1722 SAWLE STREET

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CP.AQ.1
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Attachment 1 and 2 – Property valuations

OFFICER RECOMMENDATION

That the Council:

1. **GIVES NOTICE** of the intention to dispose of Lot 1721 Sawle Street to Jason Meyer for the amount of \$40,000 with a market valuation of \$50,000, on the basis of a contract being entered into to enforce a house being erected on the property within two years.
2. **GIVES NOTICE** of the intention to dispose of Lot 1722 Sawle Street to Juvan Meyer for the amount of \$40,000 with a market valuation of \$50,000, on the basis of a contract being entered into to enforce a house being erected on the property within two years.
3. **REQUESTS** that any submissions received are presented to the Council to enable it to consider whether to agree to the disposal.

BRIEF SUMMARY

The Shire has received a request to sell Lots 1721 and 1722 Sawle Street from Jason and Juvan Meyer for \$40,000 each. The Act sets out the method for disposing of land which includes obtaining a valuation on the land which Council is required to follow if it wishes to proceed.

BACKGROUND/COMMENT

The Shire has received a request to sell Lots 1721 and 1722 Sawle Street from Jason and Juvan Meyer for \$40,000 each.

The properties are on the south western edge of the Wagin townsite. The lots are described as follows:

Lot 1721 (No. 7)

Zoning Residential R12.5.

The subject property is a slightly irregular shaped, near level, inside lot that is naturally contoured and positioned at road level. The lot is mostly cleared and faces south with no significant views. Access to the property is easy and direct. The land area is 896 sqm.

Lot 1722 (No. 5)

Zoning Residential R12.5. The subject property is a slightly irregular shaped, near level, inside lot that is naturally contoured and positioned at road level. The lot is mostly cleared and faces south with no significant views. Access to the property is easy and direct. The land area is 836 sqm.

The Shire acquired both properties in 2013 from the sale of land due to non-payment of rates.



Mr Meyer recently met with the CEO to discuss the possibility of purchasing excess Shire land with a view to building houses for himself and his son (Juvan). The properties in question were highlighted, which have relatively easy connections to services and will be less likely to be utilised for staff housing.

The discussion centred around Wagin needing more good housing options and how the proponents would build modular homes within 24 months. The CEO suggested that the Council may be willing to sell the land subject to entering into a covenant to enforce a 2 year build timetable.

Under section 3.58 of the *Local Government Act 1995* (the Act), if the Council wishes to, it can give local public notice of the proposed disposition. The public notice is required to include a valuation performed by a licenced valuer.

Valuations have been obtained for the properties. The valuer has assessed the market value range to be \$45,000 to \$55,000 and adopted the midpoint of this range at \$50,000 as our assessed market value. In the short term and as at the date of valuation the covenant is not considered to have an impact on the value of the property.

However, the valuer advises that *"We do caution that we are seeing speculative land purchases throughout regional WA with the general indication being that buyers are speculating on an increase in land values over time, without necessarily intending to build on the land. This is why the covenant may not impact value in the short term, but we may see evidence in the future that it does impact value if there are two groups of buyers intending to purchase the land for two very distinct reasons."*

The sale of the land involves the preparation of legal documents and potentially a land survey. These costs could amount to \$2,000 for each property (excluding survey).

In respect to whether Council should proceed, Officers note that there are no immediate plans for the land. In the absence of immediate plans for the site, a utilisation of the land for housing is considered to be better than the current use. In addition, upon sale, the Shire will be able to raise property rates.

The Council could opt for an auction or tender, but the extra expenses and uncertain outcomes may outweigh the benefits.

Officers recommend that Council give notice of intention to dispose, on the basis of a contract being entered into to enforce a house being erected on the property within two years.

Following the procedure in the Act, the Council could consider whether to proceed with the disposal following the submission period. It would be under no obligation to proceed.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

As detailed in section 3.58 of the Act, there is a legislative process that the Shire must complete when disposing of land.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The valuation for both properties cost \$1,824. The net return for the land based on a price of \$40,000 each would be approximately \$74,000.

STRATEGIC IMPLICATIONS

Buildings and infrastructure

VOTING REQUIREMENTS

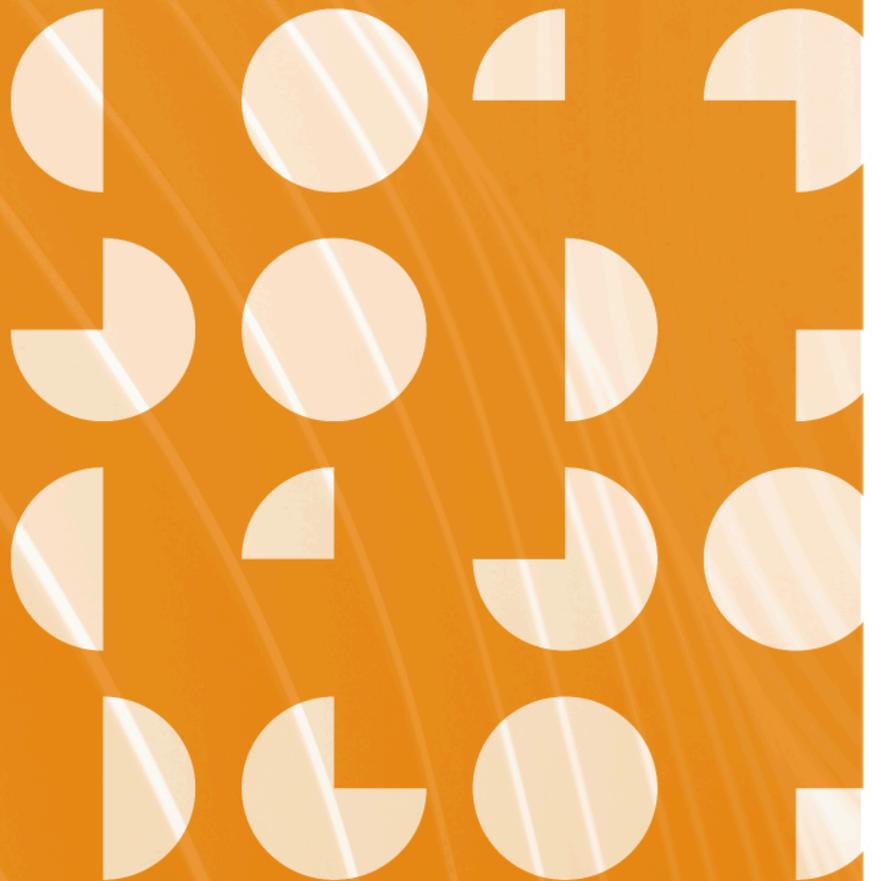
Simple Majority

**HERRON
TODD
WHITE**

Residential Property

Valuation Report

5 Sawle Street, Wagin WA 6315





5 Sawle Street, Wagin WA 6315

As at 03/02/2026
Prepared for Shire of Wagin C/- John Fathers
Our Ref: JB4761092

Executive Summary

Address	5 Sawle Street, Wagin WA 6315
Instructing Party	Shire of Wagin C/- John Fathers
Date of Inspection	03/02/2026
Date of Valuation	03/02/2026
Date of Issue	04/02/2026
Purpose	Market Value for Pre Sale only.

This valuation report is for the use of and may be relied upon only by the party/parties to whom it is addressed. No other parties are entitled to use or rely upon it and the valuer does not assume any liability or responsibility to any other party who does so rely upon the valuation without the express written authority of Herron Todd White (WANT) Pty Ltd.

Basis of Assessment The interest being valued is fee simple vacant possession.

Registered Proprietor SHIRE OF WAGIN

Real Property Description Lot: 1722 Deposited Plan: 206213 Volume/Folio: 1876/762

Zoning Residential R12.5

Property Description The subject property is a slightly irregular shaped, near level, inside lot that is naturally contoured and positioned at road level. The lot is mostly cleared and faces south with no significant views. Access to the property is easy and direct. Land Area 836 sqm.

Assumptions, Conditions and Limitations This valuation report is provided subject to the assumptions, disclaimers, limitations and qualifications detailed within this report. Reliance on this report and extension of our liability is conditional upon the reader's acknowledgement and understanding of these statements.

Market Value

Subject to the assumptions and qualifications contained within the body of this report, as at 03/02/2026, the subject property is assessed as follows:

Market Value 'As Is'	\$50,000 (Fifty Thousand Dollars)
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This valuation is on the basis the property is input taxed and free of GST and does not have regard to the financial circumstances of the current owner(s) nor previous transactions upon the property which may impact upon the status of the property in relation to GST. Should the property not qualify as GST free, this assessment is inclusive of GST.

The Primary Valuer has personally inspected the property and carried out the assessment of value. The Primary Valuer has assumed responsibility for the opinions contained in the valuation report. The Counter Signatory has not inspected the property and is acting in the capacity of a Supervising Valuer to satisfy the requirements of a Professional Standards Scheme approved under Professional Standards Legislation.

Primary Valuer


Luke Russell
Senior Valuer
AAPI - Certified Practising Valuer
API No: 65357
WA Licensed Valuer No. 44756
Inspected Property - Yes

Counter Signatory


Chris Hinchliffe
Director
FAPI - Certified Practising Valuer
API No: 65305
WA Licensed Valuer No. 44488
Inspected Property - No

Whilst not having inspected the subject property, I the countersignatory, acting in the capacity as a Supervising Member, have reviewed the draft Valuation Report and working papers, and based upon that review and questioning of the Primary Valuer (as appropriate), I am satisfied there is a reasonable basis for the valuation process undertaken and the methodology adopted by the Primary Valuer.

5 Sawle Street, Wagin WA 6315

Date of Inspection	03/02/2026
Date of Valuation	03/02/2026
Prepared For	Shire of Wagin C/- John Fathers 2 Arthur Road WAGIN WA 6315
Date of Issue	04/02/2026
Purpose of Valuation	Market Value for Pre Sale only.

This valuation report is for the use of and may be relied upon only by the party/parties to whom it is addressed. No other parties are entitled to use or rely upon it and the valuer does not assume any liability or responsibility to any other party who does so rely upon the valuation without the express written authority of Herron Todd White (WANT) Pty Ltd.

Definition of Market Value	Market Value is defined by the International Valuation Standards Committee (IVSC) and adopted by the API as the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.
-----------------------------------	--

Real Property Description	Lot: 1722 Deposited Plan: 206213 Volume/Folio: 1876/762
----------------------------------	---

Should any encumbrance not noted within this report be discovered, the valuer should be consulted to reassess any effect on the value stated in this report.

A Local Authority search has not been carried out and it is assumed the property is free of requisitions.

Title Reference No.	Volume: 1876 Folio: 762
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Land Area	836 m2 Approximate site dimensions: Frontage: 18.11 metres; Depth: 48.4 metres; Shape: slightly irregular shaped
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Registered Proprietor	SHIRE OF WAGIN
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Local Authority	Shire of Wagin
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Zoning	Residential R12.5
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Town Planning Scheme	Shire of Wagin Local Planning Scheme No. 2
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Zoning Effect / Permitted Use	A single residential property is a permitted use under the current zoning.
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Services	Electricity, telephone, and town water are not yet connected to the property but are available. Sawle Street is a sealed typical suburban street with concrete kerbing and channelling and gravel footpaths.
-----------------	--

Location	Wagin is a town and shire in the Great Southern region of Western Australia, approximately 225 km south-east of Perth on the Great Southern Highway between Narrogin and Katanning. Limited community infrastructure is located within Wagin however the larger town of Narrogin which provides a full complement of services is located 50km north towards Perth.
-----------------	--

The property has been identified by reference to the cadastral map and site inspection.

Neighbourhood

This is an established residential area with varying quality property surrounding.

Site Description

The subject property is a slightly irregular shaped, near level, inside lot that is naturally contoured and positioned at road level. The lot is mostly cleared and faces south with no significant views. Access to the property is easy and direct.

Location Map



Cadastral Map



Front



Rear

Improvements

Nil - Vacant land.

**Restrictions /
Limitations**

To the best of the valuer's knowledge the subject property is not affected by heritage, landslip or resumption matters, however, no searches have been undertaken in this regard.

Valuation Rationale

The Direct Comparison Approach is considered the most appropriate method of valuation. In this approach the property to be valued is directly compared to recent sales of similar property to establish a current market value.

Sales Evidence

Recent sales in the area include:

Address	Sale Date	Sale Price
50 Urban Street, Wagin WA 6315	03/10/2025	\$ 50,000
Brief Comments: A fan shaped, near level, cleared, inside lot. Land Area 987 sqm. The property was initially marketed for \$70,000. The property also previously sold in May 2025 for \$36,000.		
In Comparison to Subject: Slightly inferior market conditions. Superior land area. Overall slightly inferior.		

Address	Sale Date	Sale Price
41 Upland Street, Wagin WA 6315	14/06/2025	\$ 55,000
Brief Comments: The property is a regular shaped, near level, inside allotment that is at road level. The site faces north-west with no significant views. Land Area 2025 sqm.		
In Comparison to Subject: Inferior market conditions. Slightly inferior location. Superior land area. Overall slightly superior.		

Address	Sale Date	Sale Price
33 Vesper Street, Wagin WA 6315	03/07/2025	\$ 60,000
Brief Comments: A regular shaped, near level, cleared, inside lot. The property is zoned "R30" and suitable for subdivision. Land Area 910 sqm.		
In Comparison to Subject: Inferior market conditions. Slightly superior land area. Superior location. Overall slightly superior.		

Address	Sale Date	Sale Price
72 Andover Street, Katanning WA 6317	17/11/2025	\$ 63,750
Brief Comments: The property is a regular shaped, near level, corner allotment. Land Area 979 sqm.		
In Comparison to Subject: Superior location and land area. Overall superior.		

Address	Sale Date	Sale Price
11 Hassell Street, Katanning WA 6317	21/10/2025	\$ 75,000
<p>Brief Comments: The property is a rectangular shaped, inside allotment with dual street frontages. The property is zoned "R30" and is suitable for subdivision. Land Area 1012 sqm.</p>		
<p>In Comparison to Subject: Superior location and land area. Overall superior.</p>		

Address	Sale Date	Sale Price
23 Garfield Street, Narrogin WA 6312	27/10/2025	\$ 90,000
<p>Brief Comments: The property is a slightly irregular shaped, easy sloping, inside allotment. Land Area 971 sqm.</p>		
<p>In Comparison to Subject: Superior location and land area. Overall superior.</p>		

Market Commentary

The residential property market in Western Australia generally experienced a profound uplift in the post Covid era on the back of record net interstate and international migration which outpaced supply by a considerable margin, and continues to do so. Very strong demand is being experienced throughout many property markets around WA.

Of note, there is a key differentiation with current migration and employment activity when compared to previous property cycles, as previous cycles involved rapid expansion and contraction of population levels based on mega resource projects, whereas the primary growth in employment in 2024 and 2025 was largely in government services and government related industries. In more recent times, the robust nature of the gold price has resulted in increased demand for workers in regional gold mining locations, with continually increasing requirements for a FIFO workforce around many areas of the state.

The rental market is under supplied in many areas, resulting in price pressure and record low vacancy rates despite very significant investor activity in the preceding 3 years.

Consistent rises in the official interest rates in 2022 and 2023 by the Reserve Bank of Australia did little to dampen demand for residential property in Western Australia. However the high inflationary environment was a significant impediment to new supply coming to market, and this issue continues to impact the multi unit residential sector in particular, and more recently, the supply of vacant residential land - the lack of which is reaching critical levels.

Current population growth forecasts indicate a sustained shortfall in the demand/supply equation. The initial downward cycle of interest rate cuts followed by a period of expected stability has improved the overall outlook for the residential housing market in Western Australia. The recent announcement of renewed and expanded Government stimulus to support the purchase of housing has had a dramatic impact on some markets, with very significant price increases experienced in some locations but not in all market segments. Should there be a change to government policy or should demand fall from its current position, or conversely, should there be a significant change to the supply equation, it is likely that values will not be sustainable at their current levels.

The market within Wagin has greatly improved in recent years, particularly in 2024, which is consistent with many other small rural towns and localities in WA. Due to the fluctuating purchaser demand, selling periods can fluctuate, particularly if properties are not listed at reasonable asking prices.

More specifically, Wagin shows a median house price of \$280,000 which is a 2.8% increase in the median house price over the last 12 months. We note that such statistics can vary over a relatively short period of time in smaller rural towns/localities in comparison to larger metropolitan areas, due to the fluctuating nature of transactional activity. Statistics can be distorted by a generally low volume of sales at differing price levels.

Property Comments

The subject property is a slightly irregular shaped, near level, inside lot that is naturally contoured and positioned at road level. The lot is mostly cleared and faces south with no significant views. Access to the property is easy and direct. Land Area 836 sqm.

General Comments

Valuation Approach - In undertaking our assessment of value, we have adopted the direct comparison method of valuation based on the best available sales evidence as contained within this report.

There is limited recent sales data of closely comparable properties. Accordingly, market transactions with a slightly wider variation in price, date, size, quality and location than are typically analysed have, by necessity, formed the basis of our comparative market analysis.

In undertaking our assessment, we have had particular regard to the following:

- Location and positioning within the locality; and
- Proximity to amenities;
- Land area and overall utility of the land;
- Elevation and aspect where applicable; and
- The Highest and Best Use of the property.

The sale at 50 Urban Street in Wagin (\$50,000) is considered to be the most comparable to the subject property. It is a single residential lot and, although slightly larger, the market has improved since the property was sold. This is the most recent vacant land sale within Wagin and the market has potentially improved further. We note that there is one vacant lot for sale in Wagin at 2 Pederick Drive which is asking \$87,300 for 904 sqm and has been on the market for one week. This property will test where the market has moved since the most recent sale in October.

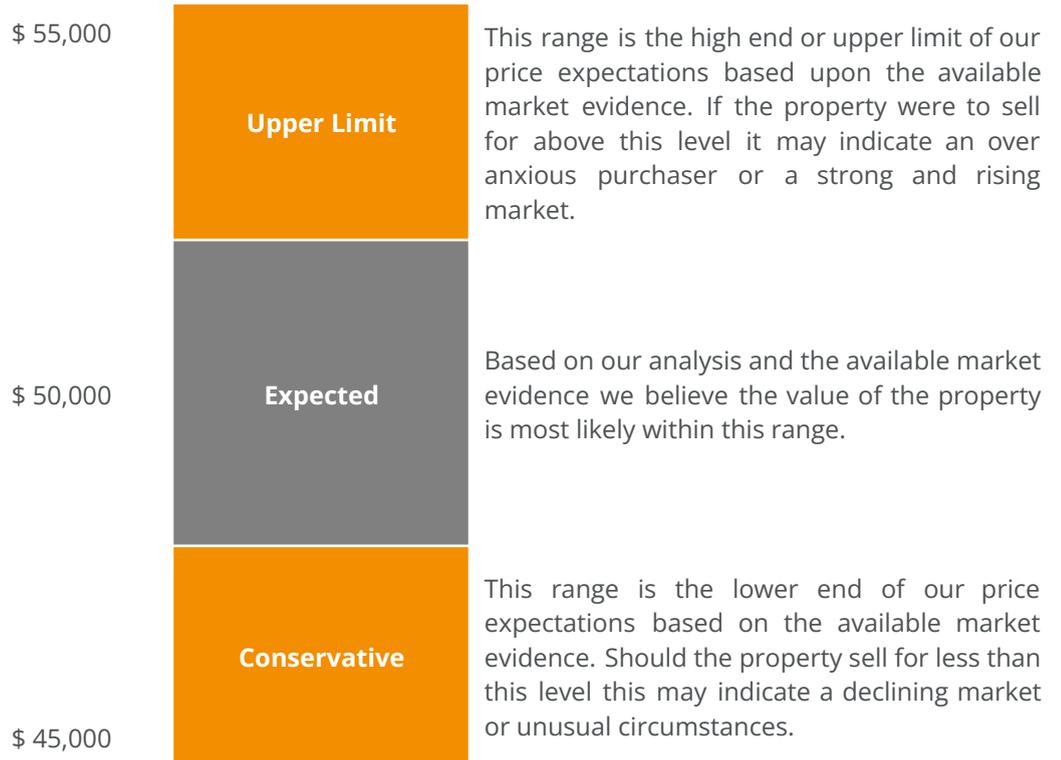
We note that the sales in Katanning and Narrogin (\$63,750 to \$90,000) are all considered to be superior due to being positioned in larger and superior townsites.

The analysed sales evidence ranges from \$50,000 to \$90,000. After careful consideration of all factors pertinent to the subject property, with comparisons made to the most recent relevant sales, we have assessed the market value range to be \$45,000 to \$55,000. We have adopted the midpoint of this range at \$50,000 as our assessed market value.

Method of Valuation	Primary Method: Direct Comparison
Marketability	Average
Level of Market Activity	Strong Sales Activity
Selling Period	0 to 3 months

Market Value Range

We consider the market value of this property is within the range depicted below:



VALUATION

Subject to the assumptions and qualifications contained within the body of this report, as at 03/02/2026, the subject property is assessed as follows:

Market Value 'As Is'	\$ 50,000 (Fifty Thousand Dollars)
----------------------	---

This valuation is on the basis the property is input taxed and free of GST and does not have regard to the financial circumstances of the current owner(s) nor previous transactions upon the property which may impact upon the status of the property in relation to GST. Should the property not qualify as GST free, this assessment is inclusive of GST.

The Primary Valuer has personally inspected the property and carried out the assessment of value. The Primary Valuer has assumed responsibility for the opinions contained in the valuation report. The Counter Signatory has not inspected the property and is acting in the capacity of a Supervising Valuer to satisfy the requirements of a Professional Standards Scheme approved under Professional Standards Legislation.

Primary Valuer


Luke Russell
Senior Valuer
AAPI - Certified Practising Valuer
API No: 65357
WA Licensed Valuer No. 44756
Inspected Property - Yes

Counter Signatory


Chris Hinchliffe
Director
FAPI - Certified Practising Valuer
API No: 65305
WA Licensed Valuer No. 44488
Inspected Property - No

Whilst not having inspected the subject property, I the countersignatory, acting in the capacity as a Supervising Member, have reviewed the draft Valuation Report and working papers, and based upon that review and questioning of the Primary Valuer (as appropriate), I am satisfied there is a reasonable basis for the valuation process undertaken and the methodology adopted by the Primary Valuer.

CERTIFICATION AND QUALIFICATIONS:

Liability limited by a scheme approved under Professional Standards Legislation.

Environmental, Social and Governance (ESG)

Where environmental, social and governance (ESG) factors are identified by the Valuer, and noted in this report, they have been considered as part of the valuation process. Market transactions and prices include the market participants' perceptions and appraisal of both positive and negative impacts of ESG factors.

The assessed market value is based on the Valuer's analysis of market transactions and market prices, unless otherwise identified and explained separately in the report, are presumed to include the market participants' consideration of ESG factors on prices. The Valuer is unaware of any evidence that accurately measures or quantifies ESG factors separately from the negotiated price.

In preparing this valuation report, the Valuer has had regard to any significant reasonably observable or publicly known ESG factors. The valuer undertook relevant investigations and enquiries, inspected the property and its surrounding environs, and made enquiries and investigations into market evidence in addition to considering information gathered from other sources as referred to in this valuation report.

Unless stated otherwise, the Valuer has not identified any separately quantifiable ESG factors that significantly impact the market value of the subject property.

The Valuer is not an expert in ESG matters and as such any observations or comments in relation to ESG are only provided in the Valuer's capacity as a property valuer.

If the client, and any other agreed reliant party(ies) require more detailed advice on ESG matters raised in this valuation report, it is recommended that they seek and obtain guidance, specific advice and/or opinion, or other appropriate specialist input, from specialists who have expertise and qualifications in ESG, prior to any reliance on the valuation report.

Liability limited by a scheme approved under Professional Standards Legislation.

Reliance and Disclosure

The Report has been prepared for the private and confidential use by the party to whom it is addressed. This valuation is for the use of and may be relied upon only by the party/parties to whom it is addressed. No other parties are entitled to use or rely upon it and Herron Todd White does not assume any liability or responsibility to any other party who does so rely upon the valuation without the express written authority of Herron Todd White. The whole Report must be read and any failure to do so will not constitute reliance by such party asserting reliance on the Report. Neither the whole nor any part of this valuation or any reference thereto may be included in any published documents, circular or statement, nor published in part or full in any way, without the written approval from Herron Todd White including the form and context in which it may appear.

Market Movement & Report Expiry

This report is current at the date of valuation only. The value assessed within this report may change significantly and unexpectedly over a relatively short period of time (including as a result of general market movements or factors specific to the particular property). Liability for losses arising from changes in value subsequent to the date of valuation is excluded as is liability where the report is relied upon more than 90 days after the date of valuation or such earlier date if you become aware of any factors that have an effect on the valuation. The report is valid for 90 days after the date of valuation but this does not guarantee the value for that period for the reasons described in this clause.

Comparative Sales Evidence

The comparative sales used in this valuation report are considered the most relevant sales based on our research, both in terms of physical comparability to the subject property and allowing for market changes between comparable sales and valuation date. In many cases, we have not physically inspected the interior of the sales evidence quoted and have relied on the details of the sales evidence as recorded in available property sales databases or third party sources. We therefore cannot guarantee the accuracy of the information provided.

Full Disclosure & Reasonably Available Information

The instructing party acknowledges its responsibility for full disclosure of relevant information and undertakes to provide all documents in its possession that may have an effect on the service to be provided. This valuation is based upon information reasonably available to the valuer as at the date of issue in accordance with usual valuation practices.

Definition of Highest and Best Use

The use of an asset that maximises its potential and that is physically possible, legally permissible and financially feasible.

Definition of Market Value

The estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.

Service-Providing Entity

The entity which has provided this valuation is solely the entity named on this report (with its associated ACN/ABN). No other entity forming part of or associated with the Herron Todd White Group is liable. From time to time, the associated invoice for services may be issued by another Herron Todd White entity other than the service-providing entity named on this report. If this occurs, no professional liability is extended to the entity named on the invoice.

Conflict of Interest

Neither the valuer, nor to the best of their knowledge, any member of this firm, has any conflict of interest, or direct, indirect or financial interest in relation to this property that is not disclosed herein.

GST

This valuation has been undertaken on the basis that GST is not applicable. This valuation is prepared on the assumption that the subject property does not constitute a 'new residential premises' as defined under ATO Ruling GSTR 2003/3. Further it is assumed that the subject property will transact as a residential property between parties not registered (and not required to be registered) for GST. The market valuation herein reflects a market transaction to which GST is not applicable.

Land Dimensions / Area

We advise that we have not searched or been provided with a copy of the Registered Plans and that any dimensions or land areas quoted in this report have been obtained from third party information sources and whilst endeavours have been made to verify such information we accept no responsibility for inaccuracy of any information provided and relied upon.

Asbestos

Unless stated as otherwise in this report, we advise that the inspection of the subject property did not reveal any obvious visible asbestos materials to the valuer. The client acknowledges and recognises that the valuer is not qualified to conclusively determine the existence of asbestos and will not be held liable nor responsible for his/her failure to identify any asbestos materials and the impact which any asbestos material has on the property and its value. Should any asbestos concerns become apparent, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Easements and Encumbrances

We advise that this valuation is based on the assumption that there are no easements or encumbrances or other title defects which would have any adverse effect on the value or marketability of the property. We recommend that a full title search be carried out and that until such time as that search is undertaken and considered by the valuer, no reliance should be placed on the valuation report. Should any such easement or encumbrance or other like affectation on title become apparent, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Environmental / Contamination

Unless stated as otherwise in this report, we advise that the inspection of the subject property did not reveal any obvious visible environmental or contamination concerns to the valuer. The client acknowledges and recognises that the valuer is not an expert in identifying environmental or contamination hazards and compliance requirements affecting properties. The valuer will not be held liable nor responsible for his/her failure to identify all such matters of environmental or contamination concern and the impact which any environmental or contamination related issue has on the property and its value including loss arising from site contamination; or the non-compliance with environmental laws; or costs associated with the clean up of the property to which an environmental hazard has been recognised, including action by the Environmental Protection Agency to recover clean up costs pursuant to the relevant Environmental Protection Act. Should

any environmental or contamination concerns become apparent, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Flood Search

We advise that we have not undertaken a formal search to confirm whether or not the property is subject to flooding or other impediments caused by excess water saturation. Should any flooding or other impediments caused by excess water saturation concerns become apparent, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Pest & Termite Infestation

Unless stated as otherwise in this report, we advise that the inspection of the subject property did not reveal any obvious visible pest or termite infestation within reasonably accessible areas to the valuer. The client acknowledges and recognises that the valuer is not a pest inspector / pest expert. The absence of pests, including termites, can only be confirmed by a suitably qualified expert after a comprehensive inspection and the use of specialist equipment. Should any pest or termite infestation concerns become apparent, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Site Survey / Encroachments

We advise that a survey report has not been sighted and our inspection has revealed that there do not appear to be any encroachments upon or by the property. This valuation is made on the assumption that there are no encroachments by or upon the property and that this should be confirmed by a current survey report and/or advice from a registered surveyor. We are not surveyors. Should any encroachments or other affectations be noted by the survey report, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Town Planning, Building and Other Searches

We advise that a search with the appropriate Council or other relevant authorities has not been carried out or has not been obtained and therefore this valuation has been undertaken on the assumption that all necessary and appropriate town planning and/or building, consents, approvals and certifications have been issued for the use and occupation of the improvements as more fully described in this report. It is recommended that all appropriate consents, approvals and/or certifications as referred to above be obtained. Should any affectations become apparent, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Property Related Tax Implications

Herron Todd White are not taxation experts and we provide our valuation assessment and any associated sales, rental or feasibility analysis, independent of any consideration of income tax, capital gains tax or any other property related tax implications that may be associated directly or indirectly with the subject property.

Utility Services

We advise that the valuer has not tested any of the services. Should any utility service concerns become apparent, the valuer should be consulted and reserves the right to reassess any affect on the value stated in this report.

ANNEXURE 1
Instruction

AUTHORISATION FORM

A Report prepared by Herron Todd White will be subject to Conditions of Engagement. Special Conditions and Supplementary Special Conditions, if annexed to the Conditions of Engagement, will also apply. To the extent of any inconsistency, the order of precedence is:

1. Supplementary Special Conditions;
2. Special Conditions;
3. Conditions of Engagement.

We require that you expressly acknowledge and confirm your understanding and acceptance of the Conditions of Engagement, the Special Conditions and Supplementary Special Conditions (if annexed).

I/we hereby accept the Conditions of Engagement for Services (below) and any Special Conditions and Supplementary Special Conditions (if annexed) and confirm engagement of Herron Todd White to perform the Services as detailed.

Signed: _____ Print Name: _____ Date: _____

Herron Todd White reserves the right to provide you with any additional conditions, for your acceptance, prior to commencing the Services, should your instructions change.

My details are as follows	
Name	John Fathers Shire of Wagin
Postal address	2 Arthur Road WAGIN WA 6315
Mobile	0407 836 535
Email	john.fathers@wagin.wa.gov.au
Properties included in service	
<input type="checkbox"/> 7 Sawle Street, Wagin WA 6315 (Lot 1721 Plan 206213 Volume/Folio:...)	
Service Fee	\$880.00
Additional Costs	\$32.60
Total	\$912.60
<input type="checkbox"/> 5 Sawle Street, Wagin WA 6315 (Lot 1722 Plan 206213 Volume/Folio:...)	
Service Fee	\$880.00
Additional Costs	\$32.60
Total	\$912.60
Total Fee (Incl GST)	\$1,825.20



Herron Todd White
Quote ref EQ693090

Herron Todd White's liability is limited by a scheme approved under the Professional Standards Legislation.

ANNEXURE 2
Certificate of Title



TITLE NUMBER	
Volume	Folio
1876	762

RECORD OF CERTIFICATE OF TITLE
UNDER THE TRANSFER OF LAND ACT 1893

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

BGRoberts
REGISTRAR OF TITLES



LAND DESCRIPTION:

LOT 1722 ON DEPOSITED PLAN 206213

REGISTERED PROPRIETOR:
(FIRST SCHEDULE)

SHIRE OF WAGIN OF 2 ARTHUR ROAD, WAGIN

(TS M514133) REGISTERED 7/1/2014

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:
(SECOND SCHEDULE)

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.
Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: 1876-762 (1722/DP206213)
PREVIOUS TITLE: 1756-993
PROPERTY STREET ADDRESS: 5 SAWLE ST, WAGIN.
LOCAL GOVERNMENT AUTHORITY: SHIRE OF WAGIN

LANDGATE COPY OF ORIGINAL NOT TO SCALE 03/02/2026 08:57 AM Request number: 69359464

 Landgate
www.landgate.wa.gov.au

**HERRON
TODD
WHITE**

Residential Property

Valuation Report

7 Sawle Street, Wagin WA 6315





7 Sawle Street, Wagin WA 6315

As at 03/02/2026
Prepared for Shire of Wagin C/- John Fathers
Our Ref: JB4761091

Executive Summary

Address	7 Sawle Street, Wagin WA 6315
Instructing Party	Shire of Wagin C/- John Fathers
Date of Inspection	03/02/2026
Date of Valuation	03/02/2026
Date of Issue	04/02/2026
Purpose	Market Value for Pre Sale only.

This valuation report is for the use of and may be relied upon only by the party/parties to whom it is addressed. No other parties are entitled to use or rely upon it and the valuer does not assume any liability or responsibility to any other party who does so rely upon the valuation without the express written authority of Herron Todd White (WANT) Pty Ltd.

Basis of Assessment The interest being valued is fee simple vacant possession.

Registered Proprietor SHIRE OF WAGIN

Real Property Description Lot: 1721 Deposited Plan: 206213 Volume/Folio: 1796/222

Zoning Residential R12.5

Property Description The subject property is a slightly irregular shaped, near level, inside lot that is naturally contoured and positioned at road level. The lot is mostly cleared and faces south with no significant views. Access to the property is easy and direct. Land Area 896 sqm.

Assumptions, Conditions and Limitations This valuation report is provided subject to the assumptions, disclaimers, limitations and qualifications detailed within this report. Reliance on this report and extension of our liability is conditional upon the reader's acknowledgement and understanding of these statements.

Market Value

Subject to the assumptions and qualifications contained within the body of this report, as at 03/02/2026, the subject property is assessed as follows:

Market Value 'As Is'	\$50,000 (Fifty Thousand Dollars)
----------------------	--

This valuation is on the basis the property is input taxed and free of GST and does not have regard to the financial circumstances of the current owner(s) nor previous transactions upon the property which may impact upon the status of the property in relation to GST. Should the property not qualify as GST free, this assessment is inclusive of GST.

The Primary Valuer has personally inspected the property and carried out the assessment of value. The Primary Valuer has assumed responsibility for the opinions contained in the valuation report. The Counter Signatory has not inspected the property and is acting in the capacity of a Supervising Valuer to satisfy the requirements of a Professional Standards Scheme approved under Professional Standards Legislation.

Primary Valuer


Luke Russell
Senior Valuer
AAPI - Certified Practising Valuer
API No: 65357
WA Licensed Valuer No. 44756
Inspected Property - Yes

Counter Signatory


Chris Hinchliffe
Director
FAPI - Certified Practising Valuer
API No: 65305
WA Licensed Valuer No. 44488
Inspected Property - No

Whilst not having inspected the subject property, I the countersignatory, acting in the capacity as a Supervising Member, have reviewed the draft Valuation Report and working papers, and based upon that review and questioning of the Primary Valuer (as appropriate), I am satisfied there is a reasonable basis for the valuation process undertaken and the methodology adopted by the Primary Valuer.

7 Sawle Street, Wagin WA 6315

Date of Inspection	03/02/2026
Date of Valuation	03/02/2026
Prepared For	Shire of Wagin C/- John Fathers 2 Arthur Road WAGIN WA 6315
Date of Issue	04/02/2026
Purpose of Valuation	Market Value for Pre Sale only.

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Definition of Market Value	Market Value is defined by the International Valuation Standards Committee (IVSC) and adopted by the API as the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.
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Real Property Description	Lot: 1721 Deposited Plan: 206213 Volume/Folio: 1796/222
----------------------------------	---

Should any encumbrance not noted within this report be discovered, the valuer should be consulted to reassess any effect on the value stated in this report.

A Local Authority search has not been carried out and it is assumed the property is free of requisitions.

Title Reference No.	Volume: 1796 Folio: 222
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Land Area	896 m2 Approximate site dimensions: Frontage: 30.16 metres; Depth: 44 metres; Shape: slightly irregular shaped
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Registered Proprietor	SHIRE OF WAGIN
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Local Authority	Shire of Wagin
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Zoning	Residential R12.5
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Town Planning Scheme	Shire of Wagin Local Planning Scheme No. 2
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Zoning Effect / Permitted Use	A single residential property is a permitted use under the current zoning.
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Services	Electricity, telephone, and town water are not yet connected to the property but are available. Sawle Street is a sealed typical suburban street with concrete kerbing and channelling and gravel footpaths.
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Location	Wagin is a town and shire in the Great Southern region of Western Australia, approximately 225 km south-east of Perth on the Great Southern Highway between Narrogin and Katanning. Limited community infrastructure is located within Wagin however the larger town of Narrogin which provides a full complement of services is located 50km north towards Perth.
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The property has been identified by reference to the cadastral map and site inspection.

Neighbourhood

This is an established residential area with varying quality property surrounding.

Site Description

The subject property is a slightly irregular shaped, near level, inside lot that is naturally contoured and positioned at road level. The lot is mostly cleared and faces south with no significant views. Access to the property is easy and direct.

Location Map



Cadastral Map



Front



Rear

Improvements

Nil - Vacant land.

Restrictions / Limitations

To the best of the valuer's knowledge the subject property is not affected by heritage, landslip or resumption matters, however, no searches have been undertaken in this regard.

Valuation Rationale

The Direct Comparison Approach is considered the most appropriate method of valuation. In this approach the property to be valued is directly compared to recent sales of similar property to establish a current market value.

Sales Evidence

Recent sales in the area include:

Address	Sale Date	Sale Price
50 Urban Street, Wagin WA 6315	03/10/2025	\$ 50,000
<p>Brief Comments: A fan shaped, near level, cleared, inside lot. Land Area 987 sqm. The property was initially marketed for \$70,000. The property also previously sold in May 2025 for \$36,000.</p>		
<p>In Comparison to Subject: Slightly inferior market conditions. Superior land area. Overall similar.</p>		

Address	Sale Date	Sale Price
41 Upland Street, Wagin WA 6315	14/06/2025	\$ 55,000
<p>Brief Comments: The property is a regular shaped, near level, inside allotment that is at road level. The site faces north-west with no significant views. Land Area 2025 sqm.</p>		
<p>In Comparison to Subject: Inferior market conditions. Slightly inferior location. Superior land area. Overall slightly superior.</p>		

Address	Sale Date	Sale Price
33 Vesper Street, Wagin WA 6315	03/07/2025	\$ 60,000
<p>Brief Comments: A regular shaped, near level, cleared, inside lot. The property is zoned "R30" and suitable for subdivision. Land Area 910 sqm.</p>		
<p>In Comparison to Subject: Inferior market conditions. Slightly superior land area. Superior location. Overall slightly superior.</p>		

Address	Sale Date	Sale Price
72 Andover Street, Katanning WA 6317	17/11/2025	\$ 63,750
<p>Brief Comments: The property is a regular shaped, near level, corner allotment. Land Area 979 sqm.</p>		
<p>In Comparison to Subject: Superior location and land area. Overall superior.</p>		

Address	Sale Date	Sale Price
11 Hassell Street, Katanning WA 6317	21/10/2025	\$ 75,000
Brief Comments: The property is a rectangular shaped, inside allotment with dual street frontages. The property is zoned "R30" and is suitable for subdivision. Land Area 1012 sqm.		
In Comparison to Subject: Superior location and land area. Overall superior.		

Address	Sale Date	Sale Price
23 Garfield Street, Narrogin WA 6312	27/10/2025	\$ 90,000
Brief Comments: The property is a slightly irregular shaped, easy sloping, inside allotment. Land Area 971 sqm.		
In Comparison to Subject: Superior location and land area. Overall superior.		

Market Commentary

The residential property market in Western Australia generally experienced a profound uplift in the post Covid era on the back of record net interstate and international migration which outpaced supply by a considerable margin, and continues to do so. Very strong demand is being experienced throughout many property markets around WA.

Of note, there is a key differentiation with current migration and employment activity when compared to previous property cycles, as previous cycles involved rapid expansion and contraction of population levels based on mega resource projects, whereas the primary growth in employment in 2024 and 2025 was largely in government services and government related industries. In more recent times, the robust nature of the gold price has resulted in increased demand for workers in regional gold mining locations, with continually increasing requirements for a FIFO workforce around many areas of the state.

The rental market is under supplied in many areas, resulting in price pressure and record low vacancy rates despite very significant investor activity in the preceding 3 years.

Consistent rises in the official interest rates in 2022 and 2023 by the Reserve Bank of Australia did little to dampen demand for residential property in Western Australia. However the high inflationary environment was a significant impediment to new supply coming to market, and this issue continues to impact the multi unit residential sector in particular, and more recently, the supply of vacant residential land - the lack of which is reaching critical levels.

Current population growth forecasts indicate a sustained shortfall in the demand/supply equation. The initial downward cycle of interest rate cuts followed by a period of expected stability has improved the overall outlook for the residential housing market in Western Australia. The recent announcement of renewed and expanded Government stimulus to support the purchase of housing has had a dramatic impact on some markets, with very significant price increases experienced in some locations but not in all market segments. Should there be a change to government policy or should demand fall from its current position, or conversely, should there be a significant change to the supply equation, it is likely that values will not be sustainable at their current levels.

The market within Wagin has greatly improved in recent years, particularly in 2024, which is consistent with many other small rural towns and localities in WA. Due to the fluctuating purchaser demand, selling periods can fluctuate, particularly if properties are not listed at reasonable asking prices.

More specifically, Wagin shows a median house price of \$280,000 which is a 2.8% increase in the median house price over the last 12 months. We note that such statistics can vary over a relatively short period of time in smaller rural towns/localities in comparison to larger metropolitan areas, due to the fluctuating nature of transactional activity. Statistics can be distorted by a generally low volume of sales at differing price levels.

Property Comments

The subject property is a slightly irregular shaped, near level, inside lot that is naturally contoured and positioned at road level. The lot is mostly cleared and faces south with no significant views. Access to the property is easy and direct. Land Area 896 sqm.

General Comments

Valuation Approach - In undertaking our assessment of value, we have adopted the direct comparison method of valuation based on the best available sales evidence as contained within this report.

There is limited recent sales data of closely comparable properties. Accordingly, market transactions with a slightly wider variation in price, date, size, quality and location than are typically analysed have, by necessity, formed the basis of our comparative market analysis.

In undertaking our assessment, we have had particular regard to the following:

- Location and positioning within the locality; and
- Proximity to amenities;
- Land area and overall utility of the land;
- Elevation and aspect where applicable; and
- The Highest and Best Use of the property.

The sale at 50 Urban Street in Wagin (\$50,000) is considered to be the most comparable to the subject property. It is a single residential lot and, although slightly larger, the market has improved since the property was sold. This is the most recent vacant land sale within Wagin and the market has potentially improved further. We note that there is one vacant lot for sale in Wagin at 2 Pederick Drive which is asking \$87,300 for 904 sqm and has been on the market for one week. This property will test where the market has moved since the most recent sale in October.

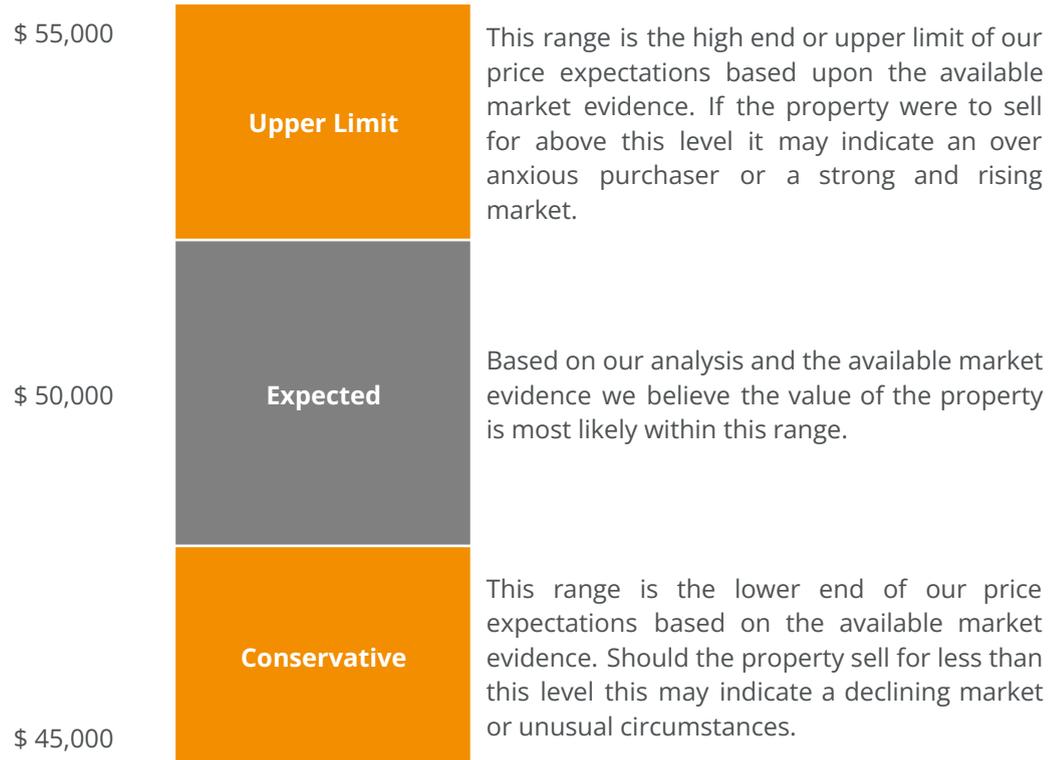
We note that the sales in Katanning and Narrogin (\$63,750 to \$90,000) are all considered to be superior due to being positioned in larger and superior townsites.

The analysed sales evidence ranges from \$50,000 to \$90,000. After careful consideration of all factors pertinent to the subject property, with comparisons made to the most recent relevant sales, we have assessed the market value range to be \$45,000 to \$55,000. We have adopted the midpoint of this range at \$50,000 as our assessed market value.

Method of Valuation	Primary Method: Direct Comparison
Marketability	Average
Level of Market Activity	Strong Sales Activity
Selling Period	0 to 3 months

Market Value Range

We consider the market value of this property is within the range depicted below:



VALUATION

Subject to the assumptions and qualifications contained within the body of this report, as at 03/02/2026, the subject property is assessed as follows:

Market Value 'As Is'	\$ 50,000 (Fifty Thousand Dollars)
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This valuation is on the basis the property is input taxed and free of GST and does not have regard to the financial circumstances of the current owner(s) nor previous transactions upon the property which may impact upon the status of the property in relation to GST. Should the property not qualify as GST free, this assessment is inclusive of GST.

The Primary Valuer has personally inspected the property and carried out the assessment of value. The Primary Valuer has assumed responsibility for the opinions contained in the valuation report. The Counter Signatory has not inspected the property and is acting in the capacity of a Supervising Valuer to satisfy the requirements of a Professional Standards Scheme approved under Professional Standards Legislation.

Primary Valuer


Luke Russell
Senior Valuer
AAPI - Certified Practising Valuer
API No: 65357
WA Licensed Valuer No. 44756
Inspected Property - Yes

Counter Signatory


Chris Hinchliffe
Director
FAPI - Certified Practising Valuer
API No: 65305
WA Licensed Valuer No. 44488
Inspected Property - No

Whilst not having inspected the subject property, I the countersignatory, acting in the capacity as a Supervising Member, have reviewed the draft Valuation Report and working papers, and based upon that review and questioning of the Primary Valuer (as appropriate), I am satisfied there is a reasonable basis for the valuation process undertaken and the methodology adopted by the Primary Valuer.

CERTIFICATION AND QUALIFICATIONS:

Liability limited by a scheme approved under Professional Standards Legislation.

Environmental, Social and Governance (ESG)

Where environmental, social and governance (ESG) factors are identified by the Valuer, and noted in this report, they have been considered as part of the valuation process. Market transactions and prices include the market participants' perceptions and appraisal of both positive and negative impacts of ESG factors.

The assessed market value is based on the Valuer's analysis of market transactions and market prices, unless otherwise identified and explained separately in the report, are presumed to include the market participants' consideration of ESG factors on prices. The Valuer is unaware of any evidence that accurately measures or quantifies ESG factors separately from the negotiated price.

In preparing this valuation report, the Valuer has had regard to any significant reasonably observable or publicly known ESG factors. The valuer undertook relevant investigations and enquiries, inspected the property and its surrounding environs, and made enquiries and investigations into market evidence in addition to considering information gathered from other sources as referred to in this valuation report.

Unless stated otherwise, the Valuer has not identified any separately quantifiable ESG factors that significantly impact the market value of the subject property.

The Valuer is not an expert in ESG matters and as such any observations or comments in relation to ESG are only provided in the Valuer's capacity as a property valuer.

If the client, and any other agreed reliant party(ies) require more detailed advice on ESG matters raised in this valuation report, it is recommended that they seek and obtain guidance, specific advice and/or opinion, or other appropriate specialist input, from specialists who have expertise and qualifications in ESG, prior to any reliance on the valuation report.

Liability limited by a scheme approved under Professional Standards Legislation.

Reliance and Disclosure

The Report has been prepared for the private and confidential use by the party to whom it is addressed. This valuation is for the use of and may be relied upon only by the party/parties to whom it is addressed. No other parties are entitled to use or rely upon it and Herron Todd White does not assume any liability or responsibility to any other party who does so rely upon the valuation without the express written authority of Herron Todd White. The whole Report must be read and any failure to do so will not constitute reliance by such party asserting reliance on the Report. Neither the whole nor any part of this valuation or any reference thereto may be included in any published documents, circular or statement, nor published in part or full in any way, without the written approval from Herron Todd White including the form and context in which it may appear.

Market Movement & Report Expiry

This report is current at the date of valuation only. The value assessed within this report may change significantly and unexpectedly over a relatively short period of time (including as a result of general market movements or factors specific to the particular property). Liability for losses arising from changes in value subsequent to the date of valuation is excluded as is liability where the report is relied upon more than 90 days after the date of valuation or such earlier date if you become aware of any factors that have an effect on the valuation. The report is valid for 90 days after the date of valuation but this does not guarantee the value for that period for the reasons described in this clause.

Comparative Sales Evidence

The comparative sales used in this valuation report are considered the most relevant sales based on our research, both in terms of physical comparability to the subject property and allowing for market changes between comparable sales and valuation date. In many cases, we have not physically inspected the interior of the sales evidence quoted and have relied on the details of the sales evidence as recorded in available property sales databases or third party sources. We therefore cannot guarantee the accuracy of the information provided.

Full Disclosure & Reasonably Available Information

The instructing party acknowledges its responsibility for full disclosure of relevant information and undertakes to provide all documents in its possession that may have an effect on the service to be provided. This valuation is based upon information reasonably available to the valuer as at the date of issue in accordance with usual valuation practices.

Definition of Highest and Best Use

The use of an asset that maximises its potential and that is physically possible, legally permissible and financially feasible.

Definition of Market Value

The estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.

Service-Providing Entity

The entity which has provided this valuation is solely the entity named on this report (with its associated ACN/ABN). No other entity forming part of or associated with the Herron Todd White Group is liable. From time to time, the associated invoice for services may be issued by another Herron Todd White entity other than the service-providing entity named on this report. If this occurs, no professional liability is extended to the entity named on the invoice.

Conflict of Interest

Neither the valuer, nor to the best of their knowledge, any member of this firm, has any conflict of interest, or direct, indirect or financial interest in relation to this property that is not disclosed herein.

GST

This valuation has been undertaken on the basis that GST is not applicable. This valuation is prepared on the assumption that the subject property does not constitute a 'new residential premises' as defined under ATO Ruling GSTR 2003/3. Further it is assumed that the subject property will transact as a residential property between parties not registered (and not required to be registered) for GST. The market valuation herein reflects a market transaction to which GST is not applicable.

Land Dimensions / Area

We advise that we have not searched or been provided with a copy of the Registered Plans and that any dimensions or land areas quoted in this report have been obtained from third party information sources and whilst endeavours have been made to verify such information we accept no responsibility for inaccuracy of any information provided and relied upon.

Asbestos

Unless stated as otherwise in this report, we advise that the inspection of the subject property did not reveal any obvious visible asbestos materials to the valuer. The client acknowledges and recognises that the valuer is not qualified to conclusively determine the existence of asbestos and will not be held liable nor responsible for his/her failure to identify any asbestos materials and the impact which any asbestos material has on the property and its value. Should any asbestos concerns become apparent, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Easements and Encumbrances

We advise that this valuation is based on the assumption that there are no easements or encumbrances or other title defects which would have any adverse effect on the value or marketability of the property. We recommend that a full title search be carried out and that until such time as that search is undertaken and considered by the valuer, no reliance should be placed on the valuation report. Should any such easement or encumbrance or other like affectation on title become apparent, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Environmental / Contamination

Unless stated as otherwise in this report, we advise that the inspection of the subject property did not reveal any obvious visible environmental or contamination concerns to the valuer. The client acknowledges and recognises that the valuer is not an expert in identifying environmental or contamination hazards and compliance requirements affecting properties. The valuer will not be held liable nor responsible for his/her failure to identify all such matters of environmental or contamination concern and the impact which any environmental or contamination related issue has on the property and its value including loss arising from site contamination; or the non-compliance with environmental laws; or costs associated with the clean up of the property to which an environmental hazard has been recognised, including action by the Environmental Protection Agency to recover clean up costs pursuant to the relevant Environmental Protection Act. Should

any environmental or contamination concerns become apparent, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Flood Search

We advise that we have not undertaken a formal search to confirm whether or not the property is subject to flooding or other impediments caused by excess water saturation. Should any flooding or other impediments caused by excess water saturation concerns become apparent, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Pest & Termite Infestation

Unless stated as otherwise in this report, we advise that the inspection of the subject property did not reveal any obvious visible pest or termite infestation within reasonably accessible areas to the valuer. The client acknowledges and recognises that the valuer is not a pest inspector / pest expert. The absence of pests, including termites, can only be confirmed by a suitably qualified expert after a comprehensive inspection and the use of specialist equipment. Should any pest or termite infestation concerns become apparent, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Site Survey / Encroachments

We advise that a survey report has not been sighted and our inspection has revealed that there do not appear to be any encroachments upon or by the property. This valuation is made on the assumption that there are no encroachments by or upon the property and that this should be confirmed by a current survey report and/or advice from a registered surveyor. We are not surveyors. Should any encroachments or other affectations be noted by the survey report, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Town Planning, Building and Other Searches

We advise that a search with the appropriate Council or other relevant authorities has not been carried out or has not been obtained and therefore this valuation has been undertaken on the assumption that all necessary and appropriate town planning and/or building, consents, approvals and certifications have been issued for the use and occupation of the improvements as more fully described in this report. It is recommended that all appropriate consents, approvals and/or certifications as referred to above be obtained. Should any affectations become apparent, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.

Property Related Tax Implications

Herron Todd White are not taxation experts and we provide our valuation assessment and any associated sales, rental or feasibility analysis, independent of any consideration of income tax, capital gains tax or any other property related tax implications that may be associated directly or indirectly with the subject property.

Utility Services

We advise that the valuer has not tested any of the services. Should any utility service concerns become apparent, the valuer should be consulted and reserves the right to reassess any affect on the value stated in this report.

ANNEXURE 1
Instruction

AUTHORISATION FORM

A Report prepared by Herron Todd White will be subject to Conditions of Engagement. Special Conditions and Supplementary Special Conditions, if annexed to the Conditions of Engagement, will also apply. To the extent of any inconsistency, the order of precedence is:

1. Supplementary Special Conditions;
2. Special Conditions;
3. Conditions of Engagement.

We require that you expressly acknowledge and confirm your understanding and acceptance of the Conditions of Engagement, the Special Conditions and Supplementary Special Conditions (if annexed).

I/we hereby accept the Conditions of Engagement for Services (below) and any Special Conditions and Supplementary Special Conditions (if annexed) and confirm engagement of Herron Todd White to perform the Services as detailed.

Signed: _____ Print Name: _____ Date: _____

Herron Todd White reserves the right to provide you with any additional conditions, for your acceptance, prior to commencing the Services, should your instructions change.

My details are as follows	
Name	John Fathers Shire of Wagin
Postal address	2 Arthur Road WAGIN WA 6315
Mobile	0407 836 535
Email	john.fathers@wagin.wa.gov.au
Properties included in service	
<input type="checkbox"/> 7 Sawle Street, Wagin WA 6315 (Lot 1721 Plan 206213 Volume/Folio:...)	
Service Fee	\$880.00
Additional Costs	\$32.60
Total	\$912.60
<input type="checkbox"/> 5 Sawle Street, Wagin WA 6315 (Lot 1722 Plan 206213 Volume/Folio:...)	
Service Fee	\$880.00
Additional Costs	\$32.60
Total	\$912.60
Total Fee (Incl GST)	\$1,825.20



Herron Todd White
Quote ref EQ693090

Herron Todd White's liability is limited by a scheme approved under the Professional Standards Legislation.

ANNEXURE 2
Certificate of Title



TITLE NUMBER	
Volume	Folio
1796	222

RECORD OF CERTIFICATE OF TITLE
UNDER THE TRANSFER OF LAND ACT 1893

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

BGRoberts
REGISTRAR OF TITLES



LAND DESCRIPTION:

LOT 1721 ON DEPOSITED PLAN 206213

REGISTERED PROPRIETOR:
(FIRST SCHEDULE)

SHIRE OF WAGIN OF 2 ARTHUR ROAD, WAGIN

(TS M514130) REGISTERED 7/1/2014

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:
(SECOND SCHEDULE)

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required. Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: 1796-222 (1721/DP206213)
PREVIOUS TITLE: 1765-599
PROPERTY STREET ADDRESS: 7 SAWLE ST, WAGIN.
LOCAL GOVERNMENT AUTHORITY: SHIRE OF WAGIN

LANDGATE COPY OF ORIGINAL NOT TO SCALE 03/02/2026 08:57 AM Request number: 69359464

 Landgate
www.landgate.wa.gov.au

8.2.3 ASSIGNMENT OF LEASE – HANGAR 3 WAGIN AIRFIELD

OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Wagin Airfield – Reserve 20595
AUTHOR OF REPORT:	Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	LS.AG.1
ATTACHMENTS:	Lease Document Deed of Assignment of Lease

OFFICER RECOMMENDATION

That subject to the approval of the Minister for Lands, authority be granted to the Shire President and the Chief Executive Officer to affix the common seal of the Council to an Assignment of Lease for Hangar 3 Wagin Airfield from Dean Morgan to Stephen Hancock.

BRIEF SUMMARY

The Council has been advised by Mr Dean Morgan, the lessee of Hangar Number 3 at the Wagin Airfield, that the hangar has been sold to Mr Stephen Hancock. The Council has been requested to approve an assignment of the lease between the parties.

BACKGROUND/COMMENT

A Management Order exists for Reserve 20595, being Part Lot 314 on deposited plan 415364. The Shire has power to lease for a period not exceeding 21 years subject to Ministerial approval.

The purchaser of the hangar is Mr Stephen Hancock. He intends to use the hangar for seasonal aircraft storage and storage of personal items. The current lease is for 20 years from the date of execution on 14 March 2017.

No objections are raised to this proposal.

CONSULTATION/COMMUNICATION

Consultation has taken place with both parties.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

Section 3.58 of the Local Government Act 1995 'Disposing of Property' applies to the disposition of property, including leasing. Our interpretation is that this section does not apply to lease assignments.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There are no financial implications as Council is only transferring the lease to the buyer under the same terms and conditions as leased to Mr Morgan.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



DEED OF ASSIGNMENT OF LEASE

Shire of Wagin

and

Mr Dean Morgan

and

Mr Stephen Hancock

for

**Wagin Airfield
Hangar Number 3**

DEED OF ASSIGNMENT OF LEASE made on the execution date.

BETWEEN SHIRE OF WAGIN of 2 Arthur Road, Wagin, Western Australia ('Lessor')

AND **MR DEAN MORGAN** of P.O. Box 304 Wagin, Western Australia ('The Assignor')

AND **MR STEPHEN HANCOCK** of 33/9 Carey Street, Darwin, Northern Territory, 0800 ('The Assignee')

RECITALS

- A. The Lessor is the management body of the Land under the Management Order N218129 registered on 5 January 2016.
- B. The Assignor desires to transfer to the assignee the Lease of the Leased Premises as from the Date of Assignment.
- C. The Lessor, at its meeting held on 24 September 2024, agreed to the transfer of the Lease from the Assignor to the Assignee upon all parties entering into and executing this Deed.
- D. Approval from the Minister for Department of Planning, Lands and Heritage has been received as required by Section 18 of the Land Administration Act 1997.

OPERATIVE PART

1 DEFINITIONS AND INTERPRETATION

1.1 Definitions

In this deed, unless the contrary intention appears, the following words have the following meanings:

'Date of Assignment' means the date specified in Item 4 of the Schedule.

'Document' means this deed;

'Land' means the land specific in Item 2 of the Schedule;

'Lease' means;

(a) the Lease; and

(b) each assignment, extension, renewal and variation;

mentioned in Item 3 of the Schedule.

'Leased Premises' means the premises described in Item 1 of the Schedule.

'Schedule' means the schedule to this Deed.

1.2 Headings, Number, Gender and Person

Headings and underlinings are for convenience only and do not affect the interpretation of this deed. Words importing a singular include the plural and vice versa. Words importing a gender include any gender. A reference to a person includes a reference to a natural person, a corporation, and any entity capable of being the subject of legal proceedings.

1.3 Provisions of Deed

A reference to a part, clause, paragraph, condition, provision, party, annexure, exhibit or schedule is a reference to a part, clause, paragraph, condition, provision, party, annexure, exhibit or schedule to this deed.

1.4 Status

A reference to any statute, regulation, proclamation, ordinance or local law includes all statutes, regulations, proclamations, ordinances or local laws issued under that statute.

1.5 Document

A reference to any documents includes any amendment, supplement, replacement or novation of that document.

1.6 Party

A reference to a party includes permitted assigns, and in the case of a corporation includes its successors, and in the case of a natural person, that party's personal representative.

1.7 Whole and Part

Reference to the whole, whether expressed or implied, is also a reference to any part of the whole.

1.8 Contra Proferentem

No rules of construction apply to the disadvantage of a party on the basis that the party was responsible for the preparation of this Agreement or any part of it.

1.9 Governing Laws

This deed must be constructed in accordance with and governed by the laws of Western Australia.

1.10 Severability

Any provision of this deed which is prohibited or unenforceable in any jurisdiction is, as to that jurisdiction is, as to that jurisdiction, ineffective only to the extent of that prohibition or enforceability and does not invalidate the remaining provisions of this deed or affect the validity or enforceability of the provision in any other jurisdiction. This clause will not apply if its application would materially affect the legal or commercial arrangements intended to operate.

1.11 Bodies and Associations

If an association, body or authority, statutory or not ('body'), cease to exist or is reconstituted, renamed, replaced or its powers or functions are transferred to any other body, a reference to that body means the body established or constituted in its place or that the powers or function of that body.

2. ASSIGNMENT

The Assignor, as beneficial owners, assigns and transfers to the Assignee as from and including the Date of Assignment the Leased Premises and the estate right title and interest of the Assignor in and to the Leased Premises to hold the Leased Premises for the residue of the term of the Lease now unexpired and any extension or renewal thereof subject to the Assignee paying the monthly rental and all other moneys payable under or reserved by the Lease and performing and observing the terms, covenants, conditions and stipulations expressed or implied in the Lease on the Assignee's part to be paid, performed and observed.

3. WARRANTY BY ASSIGNOR IN FAVOUR OF ASSIGNEE

3.1 Assignor's Covenants

The Assignor warrants to the Assignee that –

- (a) Notwithstanding any act, deed or thing done by the Assignor or knowingly suffered by the Assignor to have been done, the Lease is now a valid and subsisting instrument and has not become void or voidable and that the Assignor has duly performed and observed all of the Assignor's Covenants to the Date of Assignment;
- (b) The Assignor has good right and title to assign to the Assignee the unexpired residue of the term of the Lease;
- (c) The Assignor will so such further acts and things and sign and execute such further documents and deeds as the Assignee may reasonably require in order to effectually vest in the Assignee the Lease and the Leased Premises for the unexpired residue of the term of the Lease;
- (d) The Assignor has not encumbered the Lease or suffered it to be jeopardised or endangered;
- (e) The Assignor has not done or omitted to do anything whereby any option of renewal contained in the Lease has become or may become void or voidable and all the options of renewal are freely assignable by the Assignor and are validly assigned by this deed.

4. ASSIGNEE'S COVENANTS IN FAVOUR OF THE ASSIGNOR

4.1 Comply with the Terms of Lease

The Assignee covenants and agrees with the Assignor that the Assignee at all times as and from the Date of Assignment during the balance of the term of the Lease and during any extension or renewal of the term will:

- (a) pay the monthly rent and all other rentals and moneys payable under or reserved by the Lease on the days and in the manner provided in the Lease;
- (b) perform and observe the terms, covenants, conditions, and stipulations on the part of the Lessee expressed or implied in the Lease; and
- (c) indemnify and keep indemnified the Assignor against all actions, proceedings, costs, claims, expenses and demands by reason of non-payment of monthly rent and all other rentals and moneys aforesaid or breach, non-observance or non-performance by the Assignee of the terms, covenants, conditions and stipulations expressed or implied in the lease or otherwise relating thereto.

4.2 Adjustment of Rental and Outgoings

For the purpose of this clause, all rental moneys and outgoings payable under or reserved by the Lease and the Leased Premises will be adjusted between the Assignor and the Assignee as at the Date of Assignment.

5. ASSIGNEE'S COVENANTS IN FAVOUR OF THE LESSOR

5.1 Comply with the Terms of Lease

The Assignee covenants and agrees with the Lessor that the Assignee as and from the Date of Assignment and at all times during the balance of the term of the Lease and during any extension or renewal of the term will –

- (a) pay the monthly rent and other rentals and moneys payable or reserved by the Lease on the days and in the manner provided in the Lease; and
- (b) perform and observe the terms, covenants, conditions and stipulations on the part of the Lessee contained in the Lease to the intent that the terms, covenants conditions and stipulations and the powers granted to or implied in favour of the Lessor will be binding upon the Assignee as fully and effectually and in the same manner and to the same extent as if the Assignee was a party to the Lease and expressly named therein as Lessee.

6. ASSIGNOR'S COVENANTS IN FAVOUR OF THE LESSOR

The Assignor covenants with the Lessor to withdraw forthwith any caveat affecting the Leased Premises lodged by or on behalf of the Assignor and, if the Assignor fails to withdraw the caveat by the Date of Assignment, the Assignor 'IRREVOCABLY APPOINTS' the Lessor (and where the Lessor is a corporation, then every manager and other officer of the Lessor for the time being authorised on behalf of the Lessor jointly and severally) to be the true and lawful attorney for the Assignor in his name and on behalf and, as the act and deed of the Assignor, to sign and lodge at the Office of Titles, Perth a withdrawal of any caveat AND THE ASSIGNOR RATIFIES AND CONFIRMS AND AGREES TO THE RATIFY AND CONFIRM all that the attorney will do or cause to be done under or by virtue of this clause and will indemnify the Lessor in respect of any loss arising from any act done under or by virtue of this clause and will pay the Lessor costs and expenses of and incidental to the withdrawing of any caveat lodged by the Assignor affecting the Leased Premises.

7. LESSOR'S CONSENT FOR ASSIGNMENT

The Lessor consents to the assignment by the Assignor to the Assignee of the Lease as set out in the Deed provided by that this consent is restricted to the particular assignment authorised and the covenant in the Lease against sub-letting assignment or transfer for the Lease or parting with the possession of the Leased Premises or any part thereof remains in full force and effect.

8. POWER OF ATTORNEY BY ASSIGNEE

The Assignee irrevocably constitutes and appoints the Lessor and if the Lessor is a corporation each and every one of the directors and other officers of the Lessor jointly and severally the agent and attorney of the Assignee to perform all acts, matters and things and execute all deeds instruments and documents which the Lessor was authorised to perform or execute on behalf of the Lessee in accordance with the provisions of the Lease and the Assignee ratifies and confirms and allows and agrees to ratify and confirm and allow all whatsoever the Lessor lawfully does or causes to be done under or by virtue of this Deed.

SCHEDULE

- Item 1. Premises:**
That part of the land delineated yellow on the plan annexed to the Lease, being Hangar Number 3.
- Item 2. Land:**
The Land is part Reserve 20595, portion of Lot 314 on Deposited Plan 415364, and the whole of the land on Qualified Certificate of Crown Land Title Volume LR3170 Folio 705, in the vicinity of the Wagin airstrip and comprises an area of approximately 300 square metres.
- Item 3. Particulars of Lease**
- | | |
|----------------|---|
| Lessor: | Shire of Wagin |
| Assignor: | Mr Dean Morgan |
| Assignee: | Mr Stephen Hancock |
| Term of Lease: | 21 years from the date of execution on 10 June 2021 |
- Item 4. Date of Assignment**
Date of Execution of this Deed of Assignment.

Executed by the parties hereto as a Deed this

day of

2026

THE COMMON SEAL of)
SHIRE OF WAGIN)
hereunto affixed by authority)
of the Council in the presence of)

Shire President

Chief Executive Officer

SIGNED BY)
DEAN MORGAN)

in the presence of :

Witness Signature

Name of Witness (print)

Address

SIGNED BY)
STEPHEN HANCOCK)

in the presence of :

Witness Signature

Name of Witness (print)

Address

8.3 MANAGER OF FINANCE

8.3.1 2026/2027 BUDGET TIMETABLE

AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	Budget Timetable 26/27

OFFICER RECOMMENDATION

That Council ADOPT the Budget Timetable for the 2026/2027 financial year.

BRIEF SUMMARY

This item presents the proposed budget timetable for the 2026/2027 financial year.

BACKGROUND/COMMENT

The budget timetable provides a timeframe for the development of the 2026/2027 annual budget, and important matters that should be taken into consideration. The purpose of the budget timetable is to ensure the 2026/27 budget aligns to the Shire's Corporate Business Plan, provides Councillors, ratepayers, and residents the opportunity for input, and is prepared for adoption by Council as early as possible.

The proposed 2026/27 budget timetable closely aligns with the schedule adopted for the 2025/26 budget process. In accordance with Policy C14 – Community Grants, the advertising period and closing date for Community Budget Request applications have been rescheduled to late May and July respectively. All received applications will be presented to Council for consideration at the forum scheduled for Tuesday 18 August 2026.

Officers recognise that the timing of the budget preparation often coincides with one of the busiest times of the year for Shire Councillors who work in the agricultural related industries. As such, the budget timetable has been prepared for Council's consideration and potential amendment, including the provision of a Works Advisory Group meeting to enable planning for the Shire's capital program and plant replacement.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

The adoption of the budget early in the new financial year allows the Shire to incur expenditure in line with Section 6.8 of the *Local Government Act 1995*.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

Budget & Rates Timetable 2026/2027

Date	Action
Tuesday, 17 February 2026	Works & Services Advisory Committee - Budget Capital and Plant
Tuesday, 24 February 2026	Ordinary Council Meeting - Include item to consider recommendations of Works & Services Advisory Committee
Tuesday, 7 April 2026	Fees & Charges Workshop - Management Staff
Tuesday, 21 April 2026	Councillors Fees & Charges Workshop (Forum)
Friday, 8 May 2026	Last day for Budget Proposals including quotes/costs
Tuesday, 12 May 2026	Budget Workshop - Management Staff
Tuesday, 19 May 2026	1st Budget Workshop - Councillors and Management Staff (Forum)
Wednesday, 3 June 2026	Budget Workshop - Management Staff - Draft Budget
28 May & 11 June 2026	Advertising of Community Budget Requests
Tuesday, 16 June 2026	2nd Budget Workshop - Councillors and Management Staff (Forum)
Tuesday, 23 June 2026	Ordinary Council Meeting - Include item to give notice of intention to impose differential rates
Saturday, 27 June 2026	Advertising of intention to impose differential rates (Website, West Australian, Notice Board, Social Media)
Monday, 20 July 2026	21 Days notice period for submissions closes
Tuesday, 28 July 2026	Ordinary Council Meeting - Review any submissions and final draft budget including Fees & Charges presented for adoption.
Friday, 31 July 2026	Last day for Community Budget Requests
Tuesday, 11 August 2026	Print Rate Notices
	Ensure we have all info to go with rate notices:
	- Budget and Rates Information Pamphlet
	- Fire Management Requirements
	- Recycling Calendar
	- Tip Passes
Tuesday, 18 August 2026	Community Budget Requests - Councillors and Management Staff (Forum)
Monday, 31 August 2026	Last Day for Rate Notices to be Sent Out
Monday, 5 October 2026	Rates Due Date - Last Day to Claim Discount
Monday, 2 November 2026	Last Day for 2nd of 4 Instalment reminders to be Sent Out
Monday, 7 December 2026	2nd of 4 Instalments Due
Tuesday, 5 January 2027	Last Day for 3rd of 4 Instalment and 2nd of 2 Instalment Reminders to be Sent Out
Tuesday, 9 February 2027	3rd of 4 and 2nd of 2 Instalments Due
Monday, 8 March 2027	Last Day for 4th of 4 Instalment Reminders to be Sent Out

8.4 MANAGER OF WORKS

8.4.1 WORKS AND SERVICES REPORT

AUTHOR OF REPORT:	Manager of Works
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
STRATEGIC DOCUMENT REFERENCE:	2025/26 Budget
ATTACHMENTS:	1. Plant Report

OFFICER RECOMMENDATION

That Council NOTES the Manager of Works report.

BRIEF SUMMARY

Nil

BACKGROUND/COMMENT

CONSTRUCTION CREW

- Maintenance grading of various gravel roads where necessary
- Beaufort Road shoulder widening, stabilising & seal
- Gravel carting on Ballagin Road for stabilising
- Replacing damaged culvert on Ballagin Road 550mm dia

TOWNS CREW

- Tidying up of parks and gardens and attending to maintenance work
- Watering parks and gardens
- Repairing reticulation
- Planting of native trees
- Attending to community requests including the Australia Day activities and preparations for Woolorama
- Street cleaning

UPCOMING WORKS

- Jaloran Road - reseal
- Hunt Street - reseal
- Vernal Street - reseal
- Ballagin Road – shoulder widening, stabilising and sealing
- Dongolocking Road culvert replacement 900mm dia
- Drought Funding stage 3 at weir

ROAD MAINTENANCE

The Works crew have attended public requests, general road maintenance issues including blow outs on unsealed roads and fallen trees as they arise.

TOWN MAINTENANCE

The town crew have been undertaking community requests and removing fallen trees. The gardening crew have been busy tidying up, watering, weeding and cleaning up.

PLANT/MACHINERY

General servicing of small and large plant has been carried out by Shire staff, major servicing, and mechanical repairs to be carried out by Bernie Woodhouse and Shire staff.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

This expenditure has been budgeted.

STRATEGIC IMPLICATIONS

These assets are required for works in the community.

VOTING REQUIREMENTS

Simple Majority

PLANT REPORT			Feb-26			
PLANT	OPERATOR	PURCHASE DATE	KM / HOURS	SERVICE DUE	REGO	COMMENTS
TANK P-01	CEO	1/11/2025	8925	10000kms	W.1	
ISUZU MUX WAGON P-02	DCEO	11/10/2023	99090	107000 kms	W.001	
ISUZU D MAX P-04	MOW	27/10/2024	47485	55000kms	W.1008	
HAVAL 7 - P-05	DOCTOR	1/11/2025	7309	10000km	W.1479	
WCM LOADER P-09	WORKS	30/06/2012	3375	Mar-26	W.10292	
CAT GRADER P-10	WORKS	14/01/2021	6007	6250	W.284	
CASE LOADER P-11	WORKS	1/11/2024	1091	12500 hrs	W.10707	
CAT GRADER P-12	WORKS	1/11/2025	263	500 hrs	W.041	
KOMATSU EXCAVATOR P-13	WORKS	10/12/2021	614	750 HRS		
ISUZU TRUCK P-14	WORKS	3/12/2019	142788	150000kms	W.1002	
WN ROLLER P-15	WORKS	6/12/2023	1559	2000 hrs	W.7862	
ISUZU TRUCK P-16	WORKS	21/11/2023	33838	45000kms	W.1012	
MAHINDRA P-17	HANDY MAN	21/03/2022	20468	22000kms	W.10955	
KUBOTA MOWER P-18	WORKS	31/10/2019	818	900 hrs		
VIBE ROLLER P-19	WORKS	3/01/2008	2763	3250	W.841	
JOHN DEERE P-20	WORKS	9/02/2006	4968	5250	W.9618	
ISUZU P-21 (NEW)	WORKS	27/10/2023	31866	35000kms	W.676	
JOHN DEERE P-22	WORKS	10/08/2016	751	950 HRS	W.487	
Toyota UTE P-24	WORKS	1/02/2023	68093	75000kms	W.1010	
TOYOTA UTE P-25	WORKS	25/11/2020	58762	65000kms	W13383	
TRITON UTE P-26	WORKS	14/11/2014	134147	140 000 kms	W.1022	
MAHINDRA P-38	RANGER	13/01/2023	25314	25000 km	W.1044	
BOBCAT P-39	WORKS	17/09/2013	4580	4800 hrs	W.10553	
ISUZU TRUCK P-40	WORKS	29/03/2019	174244	175000 kms	W.437	
ISUZU TRUCK P-42	WORKS	27/10/2023	47408	55000km	W.1015	
TORO MOWER P-43	WORKS	12/09/2013	n/a	Fire Damaged		
KUBOTA MOWER P-44	WORKS	1/10/2024	180	200 hrs		
SMALL ROLLER P-45	WORKS	1/12/2024	609	700 hrs		
CAT BACKHOE P-47	WORKS	21/09/2015	7126	7600 hrs	W.10552	
TENNANT SWEEPER P-48	WORKS	16/10/2015	2290	4400 HRS	W.10554	
MULTIPAC ROLLER P-49	WORKS	9/01/2017	221	250 hrs	W.860	
ISUZUUTE - P50	WORKS	12/03/2024	15357	15000 Kms	W.924	
FORKLIFT P-51	WORKS	30/11/2018	16677	7/06/2026	W.10729	
KUBOTA RTV P-52	WORKS	31/10/2019	1137	1200 HRS		
ROVER MOWER P-53	WORKS	5/09/2022	609	650 hrs		
TOYOTA UTE P-85	WORKS	29/10/2020	45962	55000 kms	W.863	
TOYOTA UTE P-94	WORKS	23/10/2019	93542	95000km	W.10796	
2016 Toyota Coaster BUS P-07	COMMUNITY	2016				
H/Care H6 P-27	HEMOCARE	2024	21699	35000km		
H/Care Manager Car - P-80	HEMOCARE	2024	25573	35000km	W468	
H/Care Bus P-83	HEMOCARE	2017	45508	53000 kms		
H/Care Darkan P-86	HEMOCARE	2024	25331	35000km		
SES Vehicle - SESA03	SES	2016		Sep-26		
Fire Truck - Wedgecarrup P-97	FIRE	2011		Sep-26		
Fire Truck - Piesseville P-84	FIRE	1995		Sep-26		
Fire Truck P-98	FIRE	2013		Sep-26		
Fire Tender P-99	FIRE	1987		Sep-26		
P41 - 7 Fast Fill Standpipes	FIRE			Sep-26		

9 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

10 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

11 URGENT BUSINESS

In cases of extreme urgency or other special circumstance, matters may, with the consent of the person presiding, or by decision of the members present, be raised without notice and decided by the meeting.

12 CONFIDENTIAL BUSINESS

12.1.1 CONFIDENTIAL - DEBT RECOVERY ON OVERDUE RATES DEBTORS

AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Deputy Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	RV.RP.1
ATTACHMENTS:	Nil

This report is confidential in accordance with section 5.23(4)(b) of the of the Local Government Act 1995 which prohibits publication of information regarding the personal affairs of a person

12.1.2 CONFIDENTIAL - CONSIDERATION OF DEMOLITION UNDER SECTION 118 OF THE BUILDING ACT 2011

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil.
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	
STRATEGIC DOCUMENT REFERENCE:	
ATTACHMENTS:	Confidential attachment 1 – BA 21 final notice Confidential attachment 2 – confidential correspondence related to the matter

This report is confidential in accordance with section 5.23(4)(f) of the Local Government Act 1995 which prohibits publication of information making public of which would be likely to impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law

13 CLOSURE