



AGENDA

ORDINARY MEETING OF COUNCIL

28 JULY 2026

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SHIRE OF WAGIN

NOTICE OF MEETING

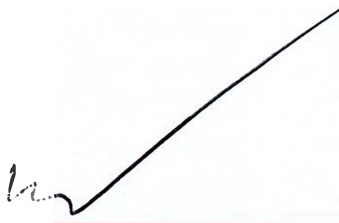
Dear President and Councillors,

The Ordinary Meeting of Council will be held

ON: 28 July 2026

WHERE: Council Chambers, Shire Office

AT: 7:00pm

A handwritten signature in black ink, appearing to read 'Dr Kenneth Parker', is written over a horizontal red line.

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

Cultivating prosperity and wellbeing through connectivity and community

Theme 1: Building agricultural and support industries

Theme 2: Supporting our community age, especially by aging in place

Shire of Wagin Strategic Community Plan 2026 - 2036

SHIRE OF WAGIN

Agenda for the Ordinary Council Meeting to be held in the Council Chambers,
Wagin on 28 July 2026 commencing at 7pm.

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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

5 DISCLOSURE OF INTERESTS

The Chief Executive Officer has declared a financial interest in item 6.2. The nature and type of the interest is that it relates to the CEO's Total Reward Package.

6 CONFIRMATION OF PREVIOUS MEETING MINUTES

6.1 MINUTES FROM THE ORDINARY MEETING OF COUNCIL 23 JUNE 2026

OFFICER RECOMMENDATION

That the Unconfirmed Minutes of the Ordinary Meeting of Council held on Tuesday 23 June 2026 be **CONFIRMED**.

6.2 MINUTES FROM THE CEO EMPLOYMENT COMMITTEE 21 JULY 2026

OFFICER RECOMMENDATION

That Council **RECIEVES** the Unconfirmed Minutes of the CEO Employment Committee held on Tuesday 21 July 2026

COMMITTEE RECOMMENDATION

That Council:

1. Having reviewed the CEO's performance in accordance with section 5.38 of the Local Government Act 1995, **RESOLVES** that the Chief Executive Officer has successfully completed the performance review for the 2025-26 financial year
2. **REQUESTS** that the Shire President write to the Chief Executive Officer to advise of Council's resolution

ABSOLUTE MAJORITY REQUIRED

COMMITTEE RECOMMENDATION

That Council **RESOLVES** in accordance with Schedule 2, Regulation 16 of the *Local Government (Administration) Regulations 1996* that the criteria for the 2026-27 CEO Performance Review is as follows:

Primary Performance Criteria

- Completion of the two staff houses at Omdurman Street
- Council award of the tender for the Shire's new Enterprise Resource Program and implementation of the modules relating to finance, property, and rates
- Preparation of Cemetery Masterplan
- Council determine future approach for waste collection and refuse site management

- **Ensure that high quality Homecare Services are available and provide guidance to Council to inform alignment with efficient and effective service delivery needs.**
- **Delivery of capital roads, footpaths, and kerbing program**
- **Commence preparations of the graduated refuse site closure and assist Council to determine future approach for waste collection and refuse site management.**

Contractual Performance Criteria

- **Responsible for effective day to day operations of the local government**
- **In consultation with Council, review develop and implement strategic and service delivery plans for the Shire**
- **• Co-ordinate, in conjunction with the Senior Management Team, an overall system of fiscal management to reflect Council's aims and objectives**
- **Implement and manage the requirements of the integrated planning framework**
- **Formulate and implement a Human Resource Management Program, which ensures the appropriate supervision and management of the local government Institute a staff training program that will improve staff skills across the board, which assist staff in focusing on service delivery to the community**
- **Administer the legal, statutory and election process of the local government's operations and be the chief advisor to Council on these matters to ensure the local government is operating within the statutes and all legal requirements are carried out**
- **On behalf of the local government, make effective representation of the issues, views, policies, and needs of the local government, as necessary**
- **Ensure the development and maintenance of sound communications and good relationships between the local government, government departments, volunteers, and community at large**
- **Ensure that the road infrastructure database is maintained and roads grant applications are considered and lodged in a timely manner**
- **Ensure reports and recommendations submitted to Council are well written and based on sound judgement with appropriate recommendations**
- **Ensure that the Council's statutory compliance obligations are met.**

ABSOLUTE MAJORITY REQUIRED

COMMITTEE RECOMMENDATION

**That Council, as part of the Annual Remuneration Review, AMENDS
Schedule 2 of the CEO's contract as set out in confidential attachment 1.**

ABSOLUTE MAJORITY REQUIRED

7 ANNOUNCEMENTS OF THE PRESIDENT

8 REPORTS TO COUNCIL

8.1 CHIEF EXECUTIVE OFFICER

8.1.1 MONTHLY FINANCIAL REPORT – JUNE 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 30 June 2026 as presented.

BRIEF SUMMARY

The Monthly Financial Report for the period ending 30 June 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 30 June 2026 was \$2,161,756. Please note, this amount includes the early payment of the 2026/27 Financial Assistance Grants (\$1,805,386).

Total rates outstanding at the end of June 2026 were \$113,834. Payments collected to the end of June 2026 were \$3,459,185 which equates to 96.8% of net rates. Those

ratepayers with outstanding rates who have not paid in full or entered a payment arrangement are being followed up in accordance with Council Policy F.14 - Rate Recovery.

The Shire had a total of \$5,918,386 invested in interest bearing accounts on 30 June 2026, which is currently earning interest of 4.30% on Treasury OCDF (\$1,829,205), 4.84% on CBA Reserve Term Deposit (\$3,649,504), 3.75% on CBA Municipal Account (\$397,968) and 1.40% on CBA Reserve Account (\$41,709).

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 IMPLICATIONS⁷

Nil

FINANCIAL IMPLICATIONS⁴

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 30 JUNE 2026**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF WAGIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2026

BY NATURE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance % ((c) - (b))/(b)	Var.
	Note	(a)		(b)	(c)	(c) - (b)		
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
General Rates		2,796,609	2,796,609	2,796,609	2,809,131	12,522	0.45%	
Rates (excluding general rate)		16,502	16,502	16,502	18,196	1,694	10.27%	
Grants, subsidies and contributions		2,043,431	2,222,103	2,222,103	3,942,546	1,720,443	77.42%	▲
Fees and charges		782,913	787,413	787,413	773,429	(13,984)	(1.78%)	
Interest Revenue		230,462	241,462	241,462	235,884	(5,578)	(2.31%)	
Other revenue		452,916	452,916	452,916	383,223	(69,693)	(15.39%)	▼
Profit on asset disposals		47,008	47,008	47,008	67,046	20,038	42.63%	▲
		6,369,841	6,564,013	6,564,013	8,229,457	1,665,444	25.37%	
Expenditure from operating activities								
Employee costs		(3,136,523)	(3,250,863)	(3,250,868)	(3,255,777)	(4,909)	(0.15%)	
Materials and contracts		(2,236,780)	(2,400,257)	(2,400,257)	(2,220,556)	179,701	7.49%	▲
Utility charges		(349,806)	(349,806)	(349,806)	(377,680)	(27,874)	(7.97%)	▼
Depreciation		(3,439,465)	(3,439,465)	(3,439,465)	(3,474,146)	(34,681)	(1.01%)	▼
Finance Costs		(17,682)	(17,682)	(17,682)	(15,266)	2,416	13.66%	
Insurance		(212,447)	(212,447)	(212,448)	(216,350)	(3,902)	(1.84%)	
Other expenditure		(212,236)	(212,236)	(212,236)	(179,263)	32,973	15.54%	▲
Loss on asset disposals		(9,560)	(9,560)	(9,560)	(6,466)	3,094	32.36%	
		(9,614,499)	(9,892,316)	(9,892,322)	(9,745,504)	146,818	(1.48%)	
Non-cash amounts excluded from operating activities	(b)	3,384,677	3,384,677	3,402,017	3,411,288	9,271	0.27%	
Amount attributable to operating activities		140,019	56,374	73,708	1,895,241	1,821,533	2471.28%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		1,263,394	1,412,446	1,412,446	1,325,460	(86,986)	(6.16%)	▼
Proceeds from disposal of assets		215,273	215,273	215,273	293,345	78,072	36.27%	▲
Proceeds from financial assets at amortised cost - self supporting loans		25,331	25,331	25,331	25,331	0	0.00%	
		1,503,998	1,653,050	1,653,050	1,644,137	(8,914)	(0.54%)	
Outflows from investing activities								
Payments for property, plant and equipment		(1,886,907)	(2,114,923)	(2,114,923)	(1,180,519)	934,404	44.18%	▲
Payments for construction of infrastructure		(2,043,921)	(2,040,862)	(2,040,862)	(1,744,520)	296,342	14.52%	▲
		(3,930,828)	(4,155,785)	(4,155,785)	(2,925,039)	1,230,746	(29.62%)	
Amount attributable to investing activities		(2,426,830)	(2,502,735)	(2,502,735)	(1,280,902)	1,221,833	(48.82%)	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new loans		1,600,000	1,600,000	1,600,000	0	(1,600,000)	(100.00%)	▼
Transfer from reserves		266,074	456,348	456,348	405,406	(50,942)	(11.16%)	▼
		1,866,074	2,056,348	2,056,348	405,406	(1,650,942)	(80.29%)	
Outflows from financing activities								
Repayment of borrowings		(76,165)	(76,165)	(76,165)	(76,165)	0	0.00%	
Transfer to reserves		(944,764)	(944,764)	(944,764)	(214,500)	730,264	77.30%	▲
		(1,020,929)	(1,020,929)	(1,020,929)	(290,665)	730,264	71.53%	
Amount attributable to financing activities		845,145	1,035,419	1,035,419	114,741	(920,678)	(88.92%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		1,441,666	1,432,676	1,441,666	1,432,676	(8,990)	(0.62%)	
Amount attributable to operating activities		140,019	56,374	73,708	1,895,241	1,821,533	2471.28%	
Amount attributable to investing activities		(2,426,830)	(2,502,735)	(2,502,735)	(1,280,902)	1,221,833	(48.82%)	
Amount attributable to financing activities		845,145	1,035,419	1,035,419	114,741	(920,678)	(88.92%)	
Surplus or deficit after imposition of general rates	(a)	0	21,734	48,058	2,161,756	2,113,698	(4398.19%)	

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 30 JUNE 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	32,273	28,964	(3,309)	(10.25%)	▼
General Purpose Funding - Rates	6	2,796,609	2,796,609	2,796,609	2,809,131	12,522	0.45%	▲
General Purpose Funding - Other		1,289,842	1,441,443	1,441,443	3,254,680	1,813,237	125.79%	▲
Law, Order and Public Safety		127,350	171,424	171,424	177,591	6,167	3.60%	▲
Health		17,857	17,857	17,857	10,313	(7,544)	(42.24%)	▼
Education and Welfare		894,813	894,813	894,813	775,167	(119,646)	(13.37%)	▼
Community Amenities		426,647	426,647	426,647	443,041	16,394	3.84%	▲
Recreation and Culture		145,564	159,000	159,000	143,953	(15,047)	(9.46%)	▼
Transport		281,373	261,934	261,934	233,814	(28,120)	(10.74%)	▼
Economic Services		188,654	193,154	193,154	116,038	(77,116)	(39.92%)	▼
Other Property and Services		168,859	168,859	168,859	236,765	67,906	40.21%	▲
		6,369,841	6,564,013	6,564,013	8,229,457			
Expenditure from operating activities								
Governance		(502,041)	(563,041)	(563,041)	(484,933)	78,108	13.87%	▲
General Purpose Funding		(398,026)	(408,026)	(408,026)	(439,925)	(31,899)	(7.82%)	▼
Law, Order and Public Safety		(475,139)	(499,713)	(499,714)	(508,063)	(8,349)	(1.67%)	▼
Health		(233,259)	(233,259)	(233,259)	(251,100)	(17,841)	(7.65%)	▼
Education and Welfare		(1,115,674)	(1,115,674)	(1,115,674)	(896,513)	219,161	19.64%	▲
Community Amenities		(729,310)	(728,310)	(728,310)	(754,162)	(25,852)	(3.55%)	▼
Recreation and Culture		(2,167,082)	(2,302,055)	(2,302,055)	(2,324,948)	(22,893)	(0.99%)	▼
Transport		(2,889,472)	(2,924,472)	(2,924,472)	(2,962,444)	(37,972)	(1.30%)	▼
Economic Services		(507,955)	(514,455)	(514,455)	(486,459)	27,996	5.44%	▲
Other Property and Services		(596,541)	(603,311)	(603,316)	(636,958)	(33,642)	(5.58%)	▼
		(9,614,499)	(9,892,316)	(9,892,322)	(9,745,504)			
Non-cash amounts excluded from operating activities	(b)	3,384,677	3,384,677	3,402,017	3,411,288	9,271	0.27%	
Amount attributable to operating activities		140,019	56,374	73,708	1,895,241	1,821,533	2471.28%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		1,263,394	1,412,446	1,412,446	1,325,460	(86,986)	(6.16%)	▼
Proceeds from disposal of assets		215,273	215,273	215,273	293,345	78,072	36.27%	▲
Proceeds from financial assets at amortised cost - self supporting loans		25,331	25,331	25,331	25,331	0	0.00%	
		1,503,998	1,653,050	1,653,050	1,644,137	(8,914)	30.11%	
Outflows from investing activities								
Payments for financial assets at amortised cost - self supporting		0	0	0	0	0		
Payments for property, plant and equipment	S	(1,886,907)	(2,114,923)	(2,114,923)	(1,180,519)	934,404	44.18%	▲
Payments for construction of infrastructure		(2,043,921)	(2,040,862)	(2,040,862)	(1,744,520)	296,342	14.52%	▲
		(3,930,828)	(4,155,785)	(4,155,785)	(2,925,039)	1,230,746	58.70%	
Non-cash amounts excluded from investing activities	2(b)	0	0	0	0	0	0.00%	
Amount attributable to investing activities		(2,426,830)	(2,502,735)	(2,502,735)	(1,280,902)	1,221,833	0.00%	
FINANCING ACTIVITIES								
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Proceeds from new loans		1,600,000	1,600,000	1,600,000	0	(1,600,000)	(100.00%)	▼
Transfer from Reserves		266,074	456,348	456,348	405,406	(50,942)	(11.16%)	▼
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Outflows from financing activities								
Repayment of borrowings		(76,165)	(76,165)	(76,165)	(76,165)	0	0.00%	
Transfer to Reserves		(944,764)	(944,764)	(944,764)	(214,500)	730,264	77.30%	▲
		(1,020,929)	(1,020,929)	(1,020,929)	(290,665)	730,264		
Amount attributable to financing activities		845,145	1,035,419	1,035,419	114,741	(920,678)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year								
Amount attributable to operating activities		1,441,666	1,432,676	1,441,666	1,432,676			
Amount attributable to investing activities		140,019	56,374	73,708	1,895,241			
Amount attributable to financing activities		(2,426,830)	(2,502,735)	(2,502,735)	(1,280,902)			
		845,145	1,035,419	1,035,419	114,741			
Surplus or deficit after imposition of general rates	1	0	21,734	48,058	2,161,756			

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 30 JUNE 2026

	Supplementary Information	30 June 2026 \$	30 June 2026 \$
CURRENT ASSETS			
Cash and cash equivalents	3	5,429,445	5,918,936
Trade and other receivables	7	207,698	203,946
Other financial assets	8	25,331	14,513
Inventories	8	50,283	56,253
Contract assets	8	0	0
Other assets	8	32,906	20,097
TOTAL CURRENT ASSETS		5,745,663	6,213,745
NON-CURRENT ASSETS			
Trade and other receivables		93,377	93,377
Other financial assets		144,281	129,769
Property, plant and equipment		19,075,975	18,520,067
Infrastructure		130,129,476	129,903,511
TOTAL NON-CURRENT ASSETS		149,443,109	148,646,724
TOTAL ASSETS		155,188,772	154,860,469
CURRENT LIABILITIES			
Trade and other payables	9	241,006	283,536
Other liabilities	12	128,458	44,694
Borrowings	11	76,165	52,533
Employee related provisions	12	611,982	591,771
TOTAL CURRENT LIABILITIES		1,057,611	972,534
NON-CURRENT LIABILITIES			
Borrowings	11	246,085	193,553
Employee related provisions		68,707	68,707
TOTAL NON-CURRENT LIABILITIES		314,792	262,260
TOTAL LIABILITIES		1,372,404	1,234,793
NET ASSETS		153,816,369	153,625,676
EQUITY			
Retained surplus		30,359,856	30,360,175
Reserve accounts	4	3,882,119	3,691,213
Revaluation surplus		119,574,394	119,574,394
TOTAL EQUITY		153,816,369	153,625,782

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 30 JUNE 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 30 JUNE 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 30 June 2026
Current assets			
Cash and cash equivalents	5,429,569	5,429,445	5,918,936
Financial assets at amortised cost	25,331	0	0
Rates receivables	78,960	78,014	37,706
Receivables	136,223	129,684	166,241
Other current assets	83,189	108,520	90,863
	5,753,272	5,745,663	6,213,745
Less: Current liabilities			
Payables	(240,980)	(241,006)	(283,536)
Borrowings	(76,165)	(76,165)	(52,533)
Contract liabilities	(127,164)	(128,458)	(44,694)
Provisions	(611,981)	(611,982)	(591,771)
	(1,056,290)	(1,057,611)	(972,534)
Net Current Assets	4,696,982	4,688,052	5,241,212
Less: Total adjustments to net current assets	(c) (3,255,316)	(3,255,376)	(3,079,561)
Closing funding surplus / (deficit)	1,441,666	1,432,676	2,161,650

(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)	(67,046)
Less: Movement in liabilities associated with restricted cash	(10)	0	(2,278)
Less: Fair value adjustments to financial assets at amortised cost	0	0	0
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	3,439,465	3,474,146
Total non-cash items excluded from operating activities	3,384,677	3,402,017	3,411,288

(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 30 June 2026
Adjustments to net current assets			
Less: Reserves - restricted cash	(3,882,059)	(3,882,119)	(3,691,213)
Less: - Financial assets at amortised cost - self supporting loans	(25,331)	(25,331)	(14,513)
Add: Borrowings	76,165	76,165	52,533
Add: Provisions employee related provisions	575,909	575,909	573,631
Total adjustments to net current assets	(3,255,316)	(3,255,376)	(3,079,561)

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 reporting period, being the Council's operating period.

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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	1,720,443	▲		Advance payment of 2026/27 Financial Assistance Grants (\$1.8M), over budget on CHSP Grant (\$8K), Support at Home (\$11.5K) Offset by under budget on NDIS Grant (\$46K) due to no longer having a NDIS client, and HCP Grant (\$55K) due to reduction in HCP clients
Other revenue	(69,693)	▼		Under budget on Landcare Reimbursements (\$79K), Diesel Fuel Rebate (20K). Offset by over budget on Workers Compensation (\$39K)
Profit on asset disposals	20,038	▲		Sale of 5 & 7 Sawle Street, Wagin
Expenditure from operating activities				
Materials and contracts	179,701	▲		Under budget on various items including Election Expenses (\$4K), Advertising (\$6K), Legal Expenses (\$6K), Computer Support (\$8K), Block Clearing (\$23K), Swimming Pool Mtce (\$7K), Wetlands Park Mtce (\$10K), Ranger Services (\$3K), CCTV & Security (\$5K), Residential Recycling (\$7K), Town Hall Mtce (\$31.5K), Rural Tree Pruning (\$19.5K), Swimming Pool Contract Staff (\$15K), Recreation Centre (\$13K), Parkland & Public Signage (\$8.5K), Wagin Pump Track (\$8.5K), Heritage Review (\$12K), Tourism Promotion & Subscriptions (\$10K), Engineering Consultant (\$30K). Offset by over budget on various items including Rate Recovery Expenses (\$14K), HCP Expenses (\$12K), Town Planning (\$10K), Sportsground Oval (\$29K)
Utility charges	(27,874)	▼		Over budget on various facilities including Swimming Pool (\$9K), Sportsground (\$10K), Recreation Centre (\$7K), Woolorama (\$7.5K)
Depreciation	(34,681)	▼		Slightly higher asset base resulting in variation in budgeted depreciation.
Other expenditure	32,973	▲		Under budget on Landcare (\$17K), Members Expenses (\$10K), Chaplaincy Program (\$2.5K), Community Budget Requests (\$4.5K)
Investing activities				
Proceeds from capital grants, subsidies and contributions	(86,986)	▼		Under budget on RRG Grant for Ballagin Road (\$51K), Drought Resilience Grant (\$24K), Sportsground Water Tank (\$10K) - c/fwd to 2026/27
Proceeds from disposal of assets	78,072	▲		Sale of 5 & 7 Sawle Street, Wagin
Payments for property, plant and equipment	934,404	▲		Admin Roof Safety System (\$10K), Recreation Centre Meter Box (\$27K), Staff Housing (\$838K) projects to be c/fwd . CCTV Animal Pound (\$10K) & CCTV Sportsground (\$15K) projects not done. Under budget on roof repairs to 32 Ballagin St (\$24K). Under/over budget on various projects as detailed in 'Capital Acq Details' sheet
Payments for construction of infrastructure	296,342	▲		Projects to be c/fwd - Kerbing (\$68K) & Wetlands Park (\$30K) RRG - Ballagin Road (\$50K). Not being done - Kerbing Khedive Street (\$20K). Under budget on Culvert Repairs (\$58K), Hunt St (\$13K), Vernal St (\$18K), Thornton & Ventnor St Footpaths (\$41K)
Financing activities				
Proceeds from new loans	(1,600,000)	▼		Did not proceed with staff housing loan in 2025/26
Transfer from reserves	(50,942)	▼		Under budget on transfers from Municipal Buildings Reserve (\$27,527) & Sportsground Development Reserve (\$23,415) due to related projects not completed & c/fwd. Transfers carried forward to 2026/27 budget
Transfer to reserves	730,264	▲		Under budget due to new staff housing loan not progressing, and initial survey & engineering payments (\$762K), offset by higher than anticipated interest (\$33K)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION

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**SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 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	\$48,058	\$2,161,756	\$2,113,698
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$5,918,936	% of total
Unrestricted Cash	\$2,227,723	37.6%
Restricted Cash	\$3,691,213	62.4%
Refer to Note 3 - Cash and Financial Assets		

Payables		
	\$283,536	% Outstanding
Trade Payables	\$179,896	
0 to 30 Days		96.1%
Over 30 Days		3.2%
Over 90 Days		0.8%
Refer to Note 9 - Payables		

Receivables		
	\$166,241	% Collected
Rates Receivable	\$113,834	96.8%
Trade Receivable	\$166,241	% Outstanding
Over 30 Days		51.4%
Over 90 Days		20.5%
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	\$73,708	\$1,895,241	\$1,821,533
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$2,827,328	% Variance
YTD Budget	\$2,813,111	0.5%
Refer to Statement of Financial Activity		

Operating Grants and Contributions		
YTD Actual	\$3,942,546	% Variance
YTD Budget	\$2,222,103	77.4%
Refer to Note 13 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$773,429	% Variance
YTD Budget	\$787,413	(1.8%)
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)	(\$2,502,735)	(\$1,280,902)	\$1,221,833
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$293,345	%
Adopted Budget	\$215,273	136.3%
Refer to Note 6 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$2,925,039	% Spent
Adopted Budget	\$3,930,828	74.4%
Refer to Note 5 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$1,325,460	% Received
Adopted Budget	\$1,263,394	104.9%
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	\$1,035,419	\$114,741	(\$920,678)
Refer to Statement of Financial Activity			

Borrowings	
Principal repayments	\$76,165
Interest expense	\$15,266
Principal due	\$295,924
Refer to Note 11 - Borrowings	

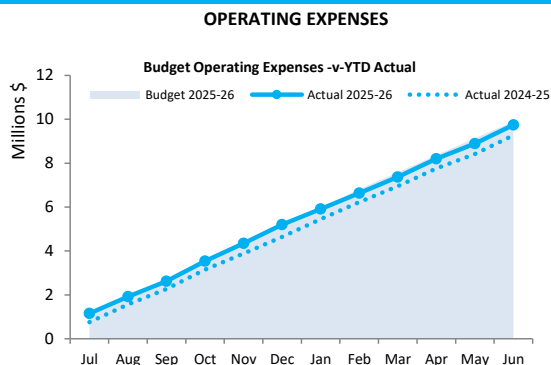
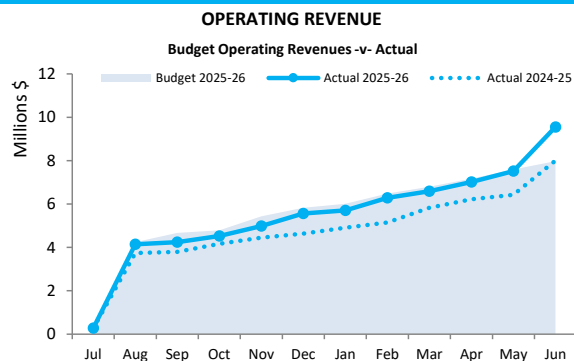
Reserves	
Reserves balance	\$3,691,213
Interest earned	\$158,198
Refer to Note 4 - Cash Reserves	

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

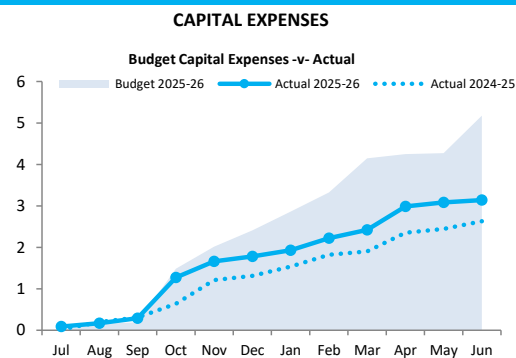
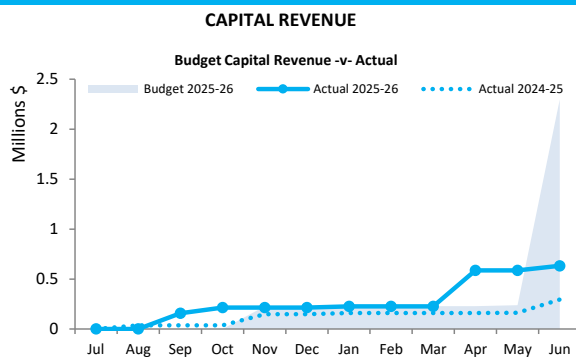
SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

2 KEY INFORMATION - GRAPHICAL

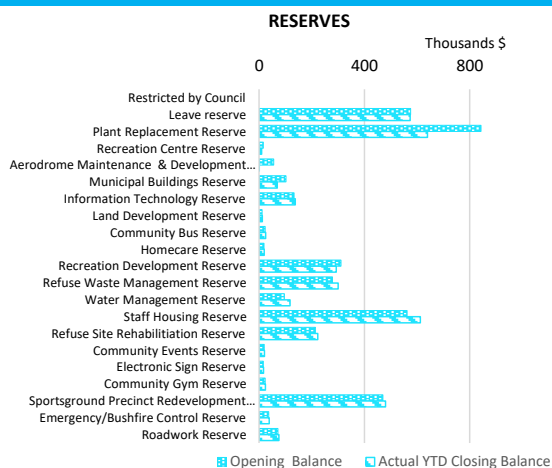
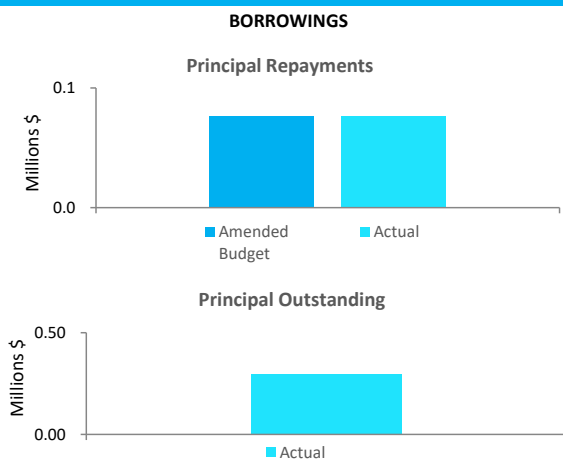
OPERATING ACTIVITIES



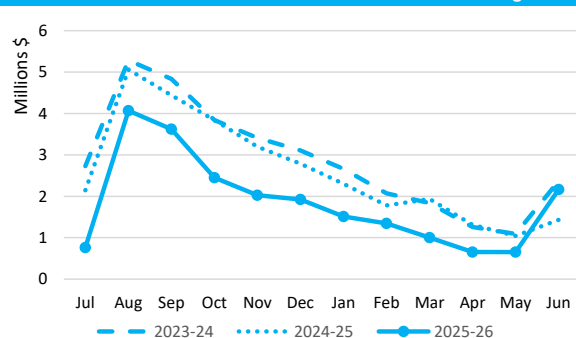
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 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	397,968	0	397,968		CBA	3.75%	On hand
At Call Deposits								
Treasury Overnight Cash Deposit Facility	Cash and cash equivalents	1,829,205	0	1,829,205		WATC	4.30%	N/A
Reserve Cash at Bank	Cash and cash equivalents	0	41,709	41,709		CBA	1.40%	N/A
Term Deposits								
Reserve Investment Account 1	Cash and cash equivalents	0	3,649,504	3,649,504		CBA	4.84%	12/08/26
Total		2,227,723	3,691,213	5,918,936	0			
Comprising								
Cash and cash equivalents		2,227,723	3,691,213	5,918,936	0			
		2,227,723	3,691,213	5,918,936	0			

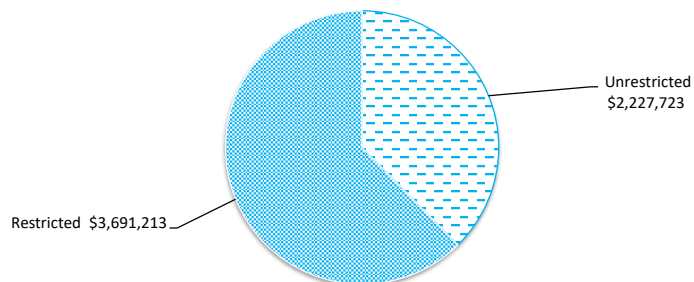
KEY INFORMATION

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 30 JUNE 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	24,222	0	0	(26,500)	(26,500)	566,686	573,631
Plant Replacement Reserve	842,577	25,277	33,939	0	0	(237,202)	(237,202)	630,652	639,314
Recreation Centre Reserve	16,180	485	681	0	0	(6,700)	(6,700)	9,965	10,161
Aerodrome Maintenance & Development Reserve	56,114	1,683	2,231	0	0	(57,500)	(57,500)	297	845
Municipal Buildings Reserve	102,868	3,086	4,044	0	0	(61,500)	(38,085)	44,454	68,827
Information Technology Reserve	132,896	3,987	4,225	0	0	0	0	136,883	137,121
Land Development Reserve	11,818	355	497		0	0	0	12,173	12,315
Community Bus Reserve	23,504	705	996	800	800	0	0	25,009	25,301
Homecare Reserve	18,545	556	1,251	0	0	0	0	19,101	19,796
Recreation Development Reserve	311,071	9,332	12,848	0	0	(30,946)	(30,946)	289,457	292,972
Refuse Waste Management Reserve	279,158	8,375	11,741	9,502	9,502	0	0	297,035	300,401
Water Management Reserve	96,114	2,883	3,830	18,000	18,000	0	0	116,997	117,944
Staff Housing Reserve	562,104	16,863	22,758	800,000	28,000	0	0	1,378,967	612,862
Refuse Site Rehabilitation Reserve	214,364	6,431	8,780	0	0	0	0	220,795	223,144
Community Events Reserve	19,891	597	719	0	0	0	0	20,488	20,610
Electronic Sign Reserve	16,324	490	687	0	0	0	0	16,814	17,011
Community Gym Reserve	23,361	701	1,032	0	0	0	0	24,062	24,393
Sportsground Precinct Redevelopment Reserve	470,072	14,102	18,710	0	0	(36,000)	(8,473)	448,174	480,309
Emergency/Bushfire Control Reserve	37,205	1,116	1,565	0	0	0	0	38,321	38,770
Roadwork Reserve	72,042	2,161	3,442	0	0	0	0	74,203	75,484
	3,882,119	116,462	158,198	828,302	56,302	(456,348)	(405,406)	4,370,535	3,691,213

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Land - vested in and under the control of Council	0	5,640	5,640	5,640	0
Buildings	1,013,257	1,042,878	1,042,878	128,042	(914,836)
Furniture and equipment	133,700	134,317	134,317	107,238	(27,079)
Plant and equipment	739,950	932,088	932,088	939,599	7,511
Infrastructure - roads	1,535,436	1,500,904	1,500,904	1,357,601	(143,303)
Infrastructure - other	342,608	374,081	374,081	280,619	(93,462)
Infrastructure - drainage	165,877	165,877	165,877	106,300	(59,577)
Payments for Capital Acquisitions	3,930,828	4,155,785	4,155,785	2,925,039	(1,230,746)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	1,263,394	1,412,446	1,412,446	1,325,460	(86,986)
Borrowings	1,600,000	1,600,000	1,600,000	0	(1,600,000)
Other (disposals & C/Fwd)	215,273	215,273	215,273	293,345	78,072
Cash backed reserves					
Recreation Centre Reserve	0	6,700	6,700	6,700	0
Recreation Development Reserve	0	30,946	30,946	30,946	0
Plant Replacement Reserve	237,202	237,202	0	0	0
Sportsground Precinct Redevelopment Reserve	0	36,000	8,473	8,473	0
Contribution - operations	614,959	471,718	522,660	900,827	378,167
Capital funding total	3,930,828	4,155,785	4,155,785	2,925,039	(1,230,746)

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.

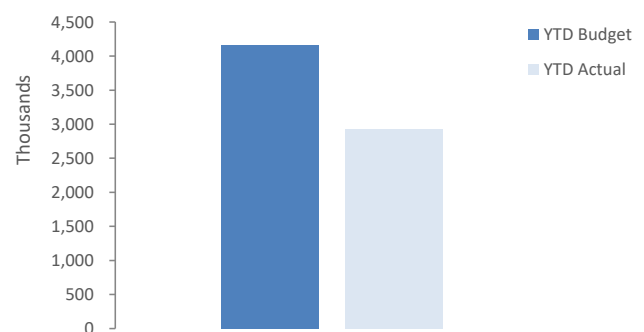
Initial recognition and measurement for assets held at cost

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



Capital expenditure total

0%

20%

40%

60%

80%

100%

Over 100%

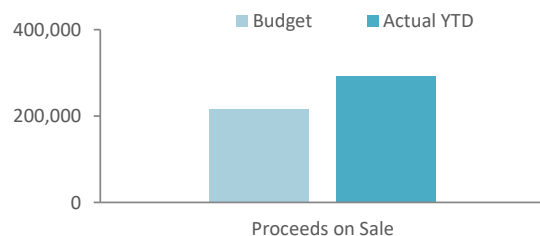
Level of completion indicator, please see table at the end of this note for further detail.

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)	(25,000)	(22,509)	2,491
	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)	(29,000)	(15,744)	13,256
	E167105	BR3068	545	2024/25 - Dongolocking Road SLK 10.42 - Culvert replace sleepers	(65,877)	(65,877)	(65,877)	(62,257)	3,620
	E167105	CP393	545	2024/25 - Dongolocking Road SLK 24.16 - Extend culvert / replace	0	0	0	(3,368)	(3,368)
	E167103	CP395	541	2025/26 - RRG - Beaufort Road - Reconstruct Seal Widen	(181,015)	(181,015)	(181,015)	(182,918)	(1,903)
	E167103	CP396	541	2025/26 - RTR - Bullock Hills Road - Reconstruct Seal Widen	(180,000)	(180,000)	(180,000)	(180,030)	(30)
	E167103	CP397	541	2025/26 - RTR - Behn Ord Road - Reconstruct Seal Widen	(139,000)	(139,000)	(139,000)	(139,009)	(9)
	E167103	CP398	541	2025/26 - RTR - Bockaring road - Reconstruct Seal Widen	(180,422)	(180,422)	(180,422)	(180,442)	(20)
	E167103	CP399	541	2025/26 - Shire - Gundaring Road - Gravel widen west side of roac	(25,337)	(18,047)	(18,047)	(17,073)	974
	E167103	CP400	541	2025/26 - Shire - Behn-Ord Road - Gravel Sheet	(55,000)	(43,791)	(43,791)	(41,650)	2,141
	E167103	CP401	541	2025/26 - Shire - Toolibin South Road - Gravel Sheet	(65,000)	(48,967)	(48,967)	(48,509)	458
	E167103	CP404	541	2025/26 - Thornton Street Kerbing - south side	(23,907)	(23,907)	(23,907)	0	23,907
	E167103	CP405	541	2025/26 - Ventnor street Kerbing - Ware to Warwick	(23,907)	(23,907)	(23,907)	0	23,907
	E167103	CP406	541	2025/26 - Khedive Street Kerbing - Both Sides	(20,000)	(20,000)	(20,000)	0	20,000
	E167103	CP407	541	2025/26 - RRG - Jaloran Road - Reseal	(150,216)	(150,216)	(150,216)	(147,832)	2,384
	E167103	CP408	541	2025/26 - Shire - Vernal Street - Reseal 2 coat	(42,200)	(42,200)	(42,200)	(23,694)	18,506
	E167105	CP411	545	2025/26 - Shire - Culvert repairs as needed	(100,000)	(100,000)	(100,000)	(40,991)	59,009
	E167103	CP410	541	2025/26 - RRG - Ballagin Road - Reconstruct Seal Widen	(371,376)	(371,376)	(371,376)	(334,161)	37,215
	Total - Transport				(1,701,313)	(1,666,781)	(1,666,781)	(1,463,901)	202,880
	Total - Infrastructure - Roads				(1,701,313)	(1,666,781)	(1,666,781)	(1,463,901)	202,880
	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)	(3,083)	(3,083)	(3,083)	0
	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)	(15,300)	(23,974)	(8,674)
	Total - Law,Order & Public Safety				(25,608)	(18,383)	(18,383)	(27,057)	(8,674)
	Community Amenities								
	E167191	IO2504	543	Wagin Cemetery - New niche wall	(10,000)	(10,000)	(10,000)	(7,500)	2,500
	Total - Community Amenities				(10,000)	(10,000)	(10,000)	(7,500)	2,500
	Recreation & Culture								
	E167112	IO2501	543	Sportsground Water Tank	(48,500)	(48,500)	(48,500)	(48,137)	363
	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)	(30,000)	0	30,000
	E167757	IO2601	543	Swimming Pool - Replacement Shadesail	(12,000)	(12,000)	(12,000)	(9,900)	2,100
	E167758	IO2602	543	Drought Resilience Project - Grant Expenditure	(60,000)	(60,000)	(60,000)	(34,899)	25,101
	E167758	IO2605	543	Sportsground Basketball Court Resurfacing	(40,000)	0	0	0	0
	E167758	IO2607	543	7.5KW Grundfos Pump - Weir	0	(5,309)	(5,309)	(5,436)	(127)
	Total - Recreation & Culture				(199,000)	(164,309)	(164,309)	(106,772)	57,537
	Transport								
	E167782	IO2606	543	Airfield Taxiway Upgrade	0	(73,389)	(73,389)	(72,473)	916
	Total - Transport				0	(73,389)	(73,389)	(72,473)	916
	Total - Infrastructure - Other				(234,608)	(266,081)	(266,081)	(213,802)	52,279
	Infrastructure - Footpaths								
	Transport								
	E167124	CP402	543	2025/26 - Thornton Street Footpath - Tarbet to Theta	(60,000)	(60,000)	(60,000)	(36,275)	23,725
	E167124	CP403	543	2025/26 - Ventnor Street Footpath - Ware to Warwick	(48,000)	(48,000)	(48,000)	(30,541)	17,459
	Total - Infrastructure - Footpaths				(108,000)	(108,000)	(108,000)	(66,817)	41,183
	Total - Infrastructure - Footpaths				(108,000)	(108,000)	(108,000)	(66,817)	41,183
	Grand Total				(3,930,828)	(4,155,785)	(4,155,785)	(2,925,039)	1,230,746

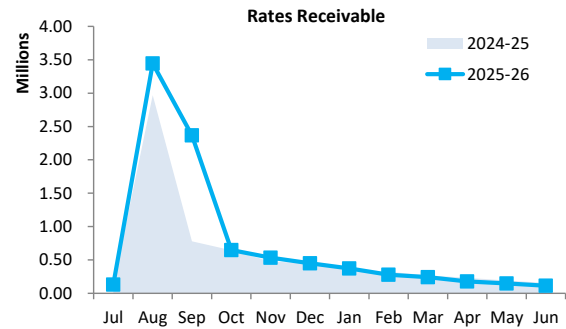
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget (As amended)				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
	Lot 1721 (7) Sawle Street			0	0	22,000	40,000	18,000	0
	Lot 1722 (5) Sawle Street			0	0	21,000	40,000	19,000	0
	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)	232,765	293,345	67,046	(6,466)



7 RECEIVABLES

Rates receivable	30 June 2025	30 Jun 2026
	\$	\$
Opening arrears previous years	144,372	154,142
Levied this year	3,237,046	3,418,876
Less - collections to date	(3,227,276)	(3,459,185)
Gross rates collectable	154,142	113,834
Net rates collectable	154,142	113,834
% Collected	95.4%	96.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,472)	66,396	6,902	34,319	27,367	133,512
Percentage	(1.1%)	49.7%	5.2%	25.7%	20.5%	
Balance per trial balance						
Sundry receivable						133,512
Other Receivables						(7,173)
LSL Receivables (Current)						39,679
Total receivables general outstanding						166,241

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.

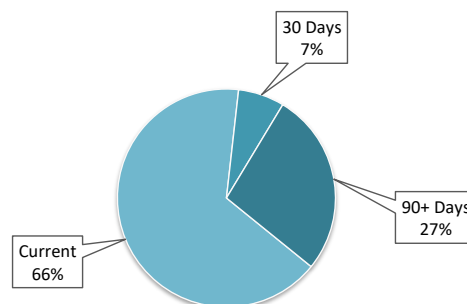
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 June 2026
Other current assets	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	25,331	0	(10,819)	14,513
Inventory				
Fuel and materials (including gravel)	50,283	5,971	0	56,253
Accrued income	32,906	0	(12,808)	20,097
Total other current assets	108,520	5,971	(23,627)	90,863
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

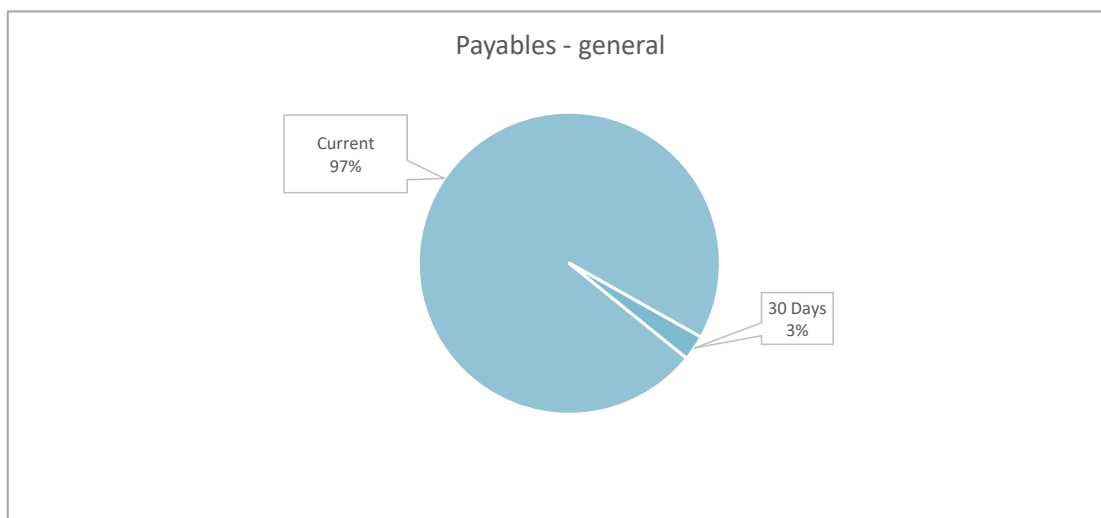
Inventories are measured at the lower of cost and net realisable value.

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.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	172,839	4,769	897	1,391	179,896
Percentage	0%	96.1%	2.7%	0.5%	0.8%	
Balance per trial balance						
Sundry creditors						179,896
ATO liabilities						(47)
Accrued interest on borrowings						1,456
Payroll creditors						0
Bonds and deposits held						23,830
Total payables general outstanding						283,536
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

	Budget						YTD Actual				Total Revenue
	Rate in \$	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Non-commercial	9.5405	677	8,765,908	833,156	0	0	833,156	833,156	24,456	0	857,612
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	85	1,649,726
Sub-Total		1,020	511,827,901	2,748,685	0	0	2,748,685	2,748,685	24,456	85	2,773,225
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	1,288	0	81,888
Sub-total		261	14,921,113	202,275	0	0	202,275	202,275	1,288	0	203,563
		1,281	526,749,014	2,950,960	0	0	2,950,960	2,950,960	25,744	85	2,976,789
Discount							(154,350)				(167,331)
Concession							(1,302)				0
Amount from general rates							2,795,308				2,809,457
Rates Written Off							(1,000)				(326)
Ex-gratia rates CBH							16,502	16,502	0	0	18,196
Total general rates							2,810,810				2,827,328
Total		1,281					2,810,810				2,827,328

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			New Loans			Principal Repayments			Principal Outstanding		Interest Repayments		
Particulars	Loan No.	1 July 2025	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture													
Swimming Pool Redevelopment	139	140,704	0	0	0	(17,172)	(17,172)	(17,172)	123,532	123,532	(6,743)	(7,833)	(7,833)
Other property and services													
Staff Housing	137	76,683	0	0	0	(18,791)	(18,791)	(18,791)	57,892	57,892	(4,081)	(4,670)	(4,670)
Doctor Housing	138	14,871	0	0	0	(14,871)	(14,871)	(14,871)	0	0	(514)	(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	(50,834)	(50,834)	(50,834)	181,424	1,781,424	(11,339)	(13,327)	(13,327)
Self supporting loans													
Recreation and culture													
Wagin Ag Society	141	33,978	0	0	0	(22,481)	(22,481)	(22,481)	55,791	33,310	(805)	(1,049)	(1,049)
Wagin Bowls Club	142	56,014	0	0	0	(2,850)	(2,850)	(2,850)	58,709	55,859	(3,122)	(3,306)	(3,306)
		89,992	0	0	0	(25,331)	(25,331)	(25,331)	114,500	89,169	(3,928)	(4,355)	(4,355)
Total		322,250	0	1,600,000	1,600,000	(76,165)	(76,165)	(76,165)	295,924	1,870,593	(15,266)	(17,682)	(17,682)
Current borrowings		76,165							52,533				
Non-current borrowings		246,085							193,553				
		322,250							246,085				

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 Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Budget	Balance Unspent
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

		Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	Note	1 July 2025				30 June 2026
		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		21,950	0	202,143	(215,494)	8,599
- Capital grant/contribution liabilities		106,508	0	1,050,970	(1,121,383)	36,095
Total other liabilities		128,458	0	1,253,113	(1,336,877)	44,694
Employee Related Provisions						
Annual leave		260,707	0	0	(21,308)	239,398
Long service leave		279,911	0	0	0	279,911
Total Employee Related Provisions		540,617	0	0	(21,308)	519,309
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	1,097	0	37,788
Total Other Provisions		71,365	0	1,097	0	72,462
Total other current assets		740,440	0	1,254,210	(1,358,185)	636,465
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.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability				Operating grants, subsidies and contributions revenue			
	Liability 1 July 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Jun 2026	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	581,577	687,998	687,998	1,851,100
Grants Commission - Roads (WALGGC)	0	0	0	0	302,633	336,813	336,813	979,097
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0	84,018	(84,018)	0	80,000	80,000	80,000	84,018
DFES Grant - ESL Admin Contribution	0	0	0	0	4,000	4,000	4,000	4,000
DFES Grant -Operating SES	1,295	29,175	(29,107)	1,363	30,150	30,150	30,150	29,107
Western Power Bushfire Volunteers Grant	0	333	(333)	0	0	0	0	333
Bushfire Risk Mitigation Coordinator Grant	0	48,836	(48,836)	0	0	44,074	44,074	48,836
Education and welfare								
Homecare - CHSP Operating Grant	0	0	0	0	345,927	345,927	345,927	353,673
Homecare - HCP Operating Grant	0	0	0	0	367,518	367,518	367,518	312,044
Homecare - Donations	0	0	0	0	0	0	0	864
Homecare - NDIS Contributions	0	0	0	0	52,919	52,919	52,919	6,907
Support at Home Grant	0	0	0	0	10,380	10,380	10,380	21,915
Recreation and culture								
Australia Day Grant	0	10,000	(10,000)	0	10,000	10,000	10,000	10,000
SLWA - Library Technology Grant	0	0	0	0	10,900	10,900	10,900	0
Lotterywest - Christmas Street Carnival	0	13,506	(13,506)	0	13,000	13,000	13,000	13,506
Heritage Review Grant	5,130	0	0	5,130	5,130	5,130	5,130	0
DOC - Community Garden Grant	532	0	(532)	0	532	532	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	11,662	11,662	12,049
SLWA - Encouraging Promising Practice Grant	1,390	0	(1,251)	139	1,390	1,390	1,390	1,251
Lighting Upgrades - Wagin Bowls Club	13,436	0	(13,436)	0	0	13,436	13,436	13,436
International Volunteer Day	0	0	0	0	0	0	0	1,000
SLWA - Encouraging Promising Practice Grant 2025/26	0	2,426	(2,426)	0	0	0	0	2,426
Transport								
Direct Grant (MRWA)	0	0	0	0	200,875	186,436	186,436	186,436
Ballagin Street - Vehicle Speeds Investigation	0	0	0	0	5,000	0	0	0
	21,951	202,143	(215,494)	8,600	2,033,593	2,212,265	2,212,265	3,932,528
Operating contributions								
Law, order, public safety								
Contributions to Fire Control Weather Stations	0	0	0	0	210	210	210	0
Recreation and culture								
Rec Centre Equipment Contributions	0	0	0	0	1,800	1,800	1,800	1,800
Contribution to Street Lighting	0	0	0	0	7,828	7,828	7,828	8,217
	0	0	0	0	9,838	9,838	9,838	10,017
TOTAL	21,951	202,143	(215,494)	8,600	2,043,431	2,222,103	2,222,103	3,942,546

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 30 Jun 2026	Current Liability 30 Jun 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	149,052	149,052	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	50,000	(35,905)	14,095	14,095	94,896	94,896	94,896	35,905
Transport									
RRG - 2023/24 Ballagin Road	9,561	0	(9,561)	0	0	9,562	9,562	9,562	9,561
Bridge Funding from 2018-2019	74,251	0	(74,251)	(0)	(0)	74,251	74,251	74,251	74,251
2024/25 - RTR - Beaufort Road - Reconstruct seal widen	348	0	(348)	(0)	(0)	348	348	348	348
2024/25 - RTR - Bullock Hills Road - Reconstruct seal widen	347	0	(347)	(0)	(0)	347	347	347	347
2024/25 - RTR - Ballagin Road - Reconstruct seal widen	0	1,419	(1,419)	0	0	1,419	1,419	1,419	1,419
2024/25 - RRG - Piesseville-Tarwonga - Reconstruct seal failed sectic	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	13,742	13,742	13,742
2024/25 - LRCIP4 - Beaufort Road SLK 7.25 - Extend culvert	0	0	0	0	0	1,411	1,411	1,411	1,411
2024/25 - LRCIP4 - Beaufort Road SLK 7.87 - Culvert repairs	0	0	0	0	0	1,411	1,411	1,411	1,411
2024/25 - LRCIP4 - Beaufort Road SLK 6.29 - Culvert repair	0	0	0	0	0	3,565	3,565	3,565	3,565
2025/26 - RTR - Bullock Hills Road - Reconstruct Seal Widen	0	180,000	(180,000)	0	0	180,000	180,000	180,000	180,000
2025/26 - RTR - Behn Ord Road - Reconstruct Seal Widen	0	139,000	(139,000)	0	0	139,000	139,000	139,000	139,000
2025/26 - RTR - Bockaring road - Reconstruct Seal Widen	0	180,422	(180,422)	0	0	180,422	180,422	180,422	180,422
2025/26 - RRG - Jaloran Road - Reseal	0	98,476	(98,476)	0	0	100,144	100,144	100,144	98,476
2025/26 - RRG - Ballagin Road - Reconstruct Seal Widen	0	198,067	(198,067)	0	0	247,585	247,585	247,585	198,067
2025/26 - RRG - Beaufort Road - Reconstruct Seal Widen	0	120,677	(120,677)	0	0	120,677	120,677	120,677	120,677
Economic services									
Sale of Land - Raymond Edward	22,000	0	0	22,000	22,000	0	0	0	0
	106,507	1,050,970	(1,121,383)	36,094	36,094	1,263,394	1,412,446	1,412,446	1,325,460

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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 30 Jun 2026
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Deposits - Town Hall	600	1,400	(1,500)	500
Deposits - Community Bus	600	600	(450)	750
Deposits - Rec Centre & EFP	2,000	8,000	(7,500)	2,500
Deposits - Animal Trap	75	0	0	75
BCITF	160	3,223	(3,143)	240
Building Services Levy	603	4,151	(4,151)	603
Nomination Deposits	0	500	(500)	0
Other Deposits	6,269	913	(807)	6,376
Deposit - Refuse Site Key	20	0	0	20
Deposit - Community Gym Key	10,440	4,090	(1,690)	12,840
Sub-Total	20,767	22,877	(19,740)	23,903
Trust Funds				
Nil				
Sub-Total	0	0	0	0
	20,767	22,877	(19,740)	23,903

**SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 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)			(8,990)	(8,990)
J012 / E113030	Recreation Centre	5514				(5,600)	(14,590)
I1019001	Transfer from Reserves	5514			6,700		(7,890)
B2501 / E167780	Recreation Centre - New Meter Box	5540				(36,000)	(43,890)
I1019001	Transfer from Reserves	5540			36,000		(7,890)
J009 / E111005	Town Hall - Repairs & Maintenance	5598				(61,500)	(69,390)
I1019001	Transfer from Municipal Buildings Reserve	5598			61,500		(7,890)
IO2606 / E1677820	Aerodrome Taxiway - Arieal Bomber Reloading	5598				(73,389)	(81,279)
IO028 / E1671120	Emergency Water Tank - Wagin Airfield	5598			7,225		(74,054)
I1019001	Transfer from Aerodrome Maintenance & Development Reserve	5598			57,500		(16,554)
J003 / E147050	2 Ballagin Street - Fit out for Short Term Accommodation	5598				(6,770)	(23,324)
B2611 / E167780	Hockey / Cricket Pavilion - Electrical Connections	5598				(6,371)	(29,695)
B2611 / E167780	Hockey / Cricket Pavilion - Concrete Path & Access Ramp	5598				(8,250)	(37,945)
IO32005	Financial Assistance Grants (General)	5598			106,421		68,476
IO32010	Financial Assistance Grants (Roads)	5598			34,180		102,656
I121005	State Road Grant	5598				(14,439)	88,217
B2607 / E1677770	Pool - Power Board Plantroom	5598			20,000		108,217
B2608 / E1677770	Replace Swimming Pool Kiosk Carpet	5598			10,000		118,217
PE2601 / E167111	Refurbish SAM Trailer	5598			5,000		123,217
IO2605 / E167758	Basketball Court Resurfacing	5598			40,000		163,217
I1019001	Transfer from Sportsground Precinct Redevelopment Reserve	5598				(40,000)	123,217
B2203 / E167784	NAB Building	5598				(4,000)	119,217
IO32040	Bank Interest	5598				(19,000)	100,217
IO32045	Reserve Interest	5598			30,000		130,217
IO2508 / E113055	Contribution to Lighting on 'A' Green - Wagin Bowling Club	5598				(50,934)	79,283
I12508 / I113040	Lighting Upgrades - Wagin Bowls Club - Grant Income	5598			13,436		92,719
R000 / E122005	Road Maintenance & Grading	5598				(45,000)	47,719
CP399 / E167103	Road Construction - Gundaring Road	5598			7,290		55,009
CP400 / E167103	Road Construction - Behn-Ord Road	5598			11,209		66,218
CP401 / E167103	Road Construction - Toolibin South Road	5598			16,033		82,251
J153 / E122080	Ballagin Street Vehicle Speeds Investigation	5598			10,000		92,251
J1153 / I122060	Ballagin Street Vehicle Speeds Investigation Grant Income	5598				(5,000)	87,251
E042005	Administration Salaries	5598				(36,000)	51,251
I1019001	Transfer from Leave Reserve	5598			26,500		77,751
J053 / E042080	Computer Support	5598				(25,000)	52,751
E031005	Valuation Expenses	5598				(10,000)	42,751
E106005	Town Planning Expenses	5598				(9,000)	33,751
J010 / E112015	Swimming Pool Maintenance	5598				(12,000)	21,751
E052030	Ranger Services Other	5598			10,500		32,251
E101020	Street Bin Program	5598			10,000		42,251
E167465	Creation of Lot 429 Tudhoe Street	5598				(5,640)	36,611
FE2610	Pool Cleaner - WAVE 100 CB	5598				(6,117)	30,494
FE2609	New Dishwasher - Recreation Centre	5598			5,500		35,994
J012 / E113030	Recreation Centre Maintenance	5598				(4,939)	31,055
PE2605 / E167776	Isuzu D-Max - SES (Funded by DFES)	5598		(149,052)			(117,997)
I1051011	DFES - Capital Projects Grant	5598		149,052			31,055
E051048	Weather Station - Upgrade system & maintenance	5598			9,000		40,055
E133010	Swimming Pool Inspections	5598				(6,500)	33,555
I133010	Swimming Pool Inspection Fees	5598			4,500		38,055
IO2607 / E167758	Grndfos 7.5KW Pump - Weir	5598				(5,309)	32,746
I1019001	Transfer from Plant Reserve	5598			42,074		74,820
GR016 / E051030	Bushfire Risk Mitigation Coordinator	5598				(44,074)	30,746
GR016	BRMC Grant	5598			44,074		74,820
B2612 / E167780	Replace Guttering on British Breeds Sheep Pavilion	5598				(5,000)	69,820
PE2606 / E167776	GWM Cannon 4 x 4 Utility (BMRC)	5598				(48,086)	21,734
				0	624,642	(602,908)	21,734

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 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	25,744
I031035	Back Rates	Inc	0	0	0	85
I031040	Ex-Gratia Rates (CBH)	Inc	16,502	16,502	16,502	18,196
I031045	Discount Allowed	Inc	(154,350)	(154,350)	(154,350)	(167,331)
I031050	Instalment Admin Charge	Inc	5,000	5,000	5,000	2,917
I031055	Account Enquiry Fee	Inc	5,000	5,000	5,000	8,542
I031060	(Rate Debtor Write Offs)	Inc	(1,000)	(1,000)	(1,000)	(326)
I031065	Penalty Interest	Inc	17,000	17,000	17,000	11,413
I031070	Emergency Services Levy	Inc	143,568	143,568	143,568	145,332
I031075	ESL Penalty Interest	Inc	500	500	500	720
I031080	Instalment Interest	Inc	4,000	4,000	4,000	3,851
I031090	Rate Legal Charges	Inc	5,000	5,000	5,000	17,388
			2,992,179	2,992,179	2,992,179	3,017,491
E031005	Valuation Expenses	Exp	(10,000)	(20,000)	(20,000)	(26,162)
E031010	Legal Costs/Expenses	Exp	(1,000)	(1,000)	(1,000)	(1,276)
E031015	Title Searches	Exp	(500)	(500)	(500)	(424)
E031020	Rate Recovery Expenses	Exp	(5,000)	(5,000)	(5,000)	(19,888)
E031025	Printing Stationery Postage	Exp	(2,000)	(2,000)	(2,000)	(3,320)
E031030	Emergency Services Levy	Exp	(143,568)	(143,568)	(143,568)	(146,349)
E031040	Rate Refunds	Exp	(1,000)	(1,000)	(1,000)	0
E031041	Rates Waivers/Concessions	Exp	(3,213)	(3,213)	(3,213)	(2,822)
E031100	Administration Allocated	Exp	(103,266)	(103,266)	(103,266)	(106,224)
			(269,547)	(279,547)	(279,547)	(306,465)
Other General Purpose Funding						
I032005	Grants Commission General	Inc	581,577	687,998	687,998	1,851,099
I032010	Grants Commission Roads	Inc	302,633	336,813	336,813	979,096
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,000	1,000	1,000	862
I032030	Reimbursements	Inc	100	100	100	0
I032035	Freedom of Information	Inc	0	0	0	30
I032040	Bank Interest	Inc	90,000	71,000	71,000	55,799
I032045	Reserves Interest	Inc	116,462	146,462	146,462	158,197
I032086	Debtor Penalty Interest	Inc	2,500	2,500	2,500	1,235
			1,094,272	1,245,873	1,245,873	3,046,317
E032005	Bank Fees and Charges	Exp	(11,000)	(11,000)	(11,000)	(14,291)
E032030	Audit Fees & Other Services	Exp	(42,500)	(42,500)	(42,500)	(42,043)
E032035	Administration Allocated	Exp	(74,979)	(74,979)	(74,979)	(77,127)
			(128,479)	(128,479)	(128,479)	(133,461)
Total General Purpose Income			4,086,451	4,238,052	4,238,052	6,063,808
Total General Purpose Expenditure			(398,026)	(408,026)	(408,026)	(439,926)
Governance						
Members of Council						
E041005	Sitting Fees	Exp	(23,689)	(23,689)	(23,689)	(20,868)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E041010	Training	Exp	(7,000)	(7,000)	(7,000)	(1,110)
E041015	Members Travelling	Exp	(700)	(700)	(700)	(868)
E041020	Communication Allowance	Exp	(8,085)	(8,085)	(8,085)	(8,374)
E041025	Election Expenses	Exp	(7,500)	(7,500)	(7,500)	(2,181)
E041030	Other Expenses	Exp	(4,000)	(4,000)	(4,000)	(73)
E041035	Conference Expenses	Exp	(7,500)	(7,500)	(7,500)	(1,672)
E041040	Presidents Allowance	Exp	(16,853)	(16,853)	(16,853)	(16,853)
E041045	Deputy Presidents Allowance	Exp	(4,214)	(4,214)	(4,214)	(4,213)
E041055	Refreshments and Receptions	Exp	(9,999)	(9,999)	(9,999)	(9,656)
E041060	Presentations	Exp	(2,500)	(2,500)	(2,500)	(344)
E041065	Insurance	Exp	(18,000)	(18,000)	(18,000)	(18,508)
E041075	Subscriptions	Exp	(39,330)	(39,330)	(39,330)	(39,805)
E041100	Administration Allocated	Exp	(129,625)	(129,625)	(129,625)	(133,339)
			(278,995)	(278,995)	(278,995)	(257,864)
	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	5,000	800
			32,273	32,273	32,273	28,964
E042005	Administration Salaries	Exp	(921,572)	(957,572)	(957,572)	(946,027)
E042008	Admin Leave/Wages Liability	Exp	0	0	0	(6,289)
E042010	Administration Superannuation	Exp	(132,982)	(132,982)	(132,982)	(132,473)
E042011	Loyalty Allowance	Exp	(7,699)	(7,699)	(7,699)	(7,437)
E042012	Housing Allowance Admin	Exp	(9,243)	(9,243)	(9,243)	(8,396)
E042015	Insurance	Exp	(42,620)	(42,620)	(42,620)	(44,353)
E042020	Staff Training	Exp	(15,000)	(15,000)	(15,000)	(15,855)
E042030	Printing & Stationery	Exp	(28,000)	(28,000)	(28,000)	(21,533)
E042035	Phone, Fax & Modem	Exp	(4,000)	(4,000)	(4,000)	(2,998)
E042040	Office Maintenance	Exp	(58,900)	(58,900)	(58,900)	(61,803)
E042045	Advertising	Exp	(12,000)	(12,000)	(12,000)	(6,394)
E042050	Office Equipment Maintenance	Exp	(2,000)	(2,000)	(2,000)	(3,851)
E042055	Postage & Freight	Exp	(5,000)	(5,000)	(5,000)	(4,951)
E042060	Vehicle Running Expenses	Exp	(18,000)	(18,000)	(18,000)	(19,637)
E042065	Legal Expenses	Exp	(13,000)	(13,000)	(13,000)	(6,725)
E042070	Garden Expenses	Exp	(20,000)	(20,000)	(20,000)	(12,823)
E042075	Conference & Training	Exp	(7,500)	(7,500)	(7,500)	(4,774)
E042080	Computer Support	Exp	(157,685)	(182,685)	(182,685)	(175,112)
E042085	Other Expenses	Exp	(11,000)	(11,000)	(11,000)	(10,352)
E042090	Administration Allocated	Exp	(222,045)	(222,045)	(222,045)	(228,406)
E042095	Fringe Benefits Tax	Exp	(18,000)	(18,000)	(18,000)	(25,985)
E042100	Staff Uniforms	Exp	(4,500)	(4,500)	(4,500)	(3,309)
E042120	Depreciation - Other Governance	Exp	(118,747)	(118,747)	(118,747)	(130,058)
E042125	Less Administration Allocated	Exp	1,606,447	1,606,447	1,606,447	1,652,469
			(223,046)	(284,046)	(284,046)	(227,072)
	Total Governance Income		32,273	32,273	32,273	28,964
	Total Governance Expenditure		(502,041)	(563,041)	(563,041)	(484,936)
	Law, Order & Public Safety					
	Fire Prevention					
I051010	BFB Operating Grant	Inc	80,000	80,000	80,000	84,018
I051011	DFES - Capital Projects Grant	Inc	0	149,052	149,052	149,052
I051015	Sale of Fire Maps	Inc	50	50	50	24
I051025	Contributions and Reimbursements	Inc	500	500	500	0
I051030	Bush Fire Infringements	Inc	1,000	1,000	1,000	2,674

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
I051035	ESL Admin Fee	Inc	4,000	4,000	4,000	4,000
I051070	Other Bushfire Grants Income	Inc	0	44,074	44,074	49,169
I051075	SES Operating Grant	Inc	30,150	30,150	30,150	29,107
			115,700	308,826	308,826	318,044
E051005	BFB Operation Expenditure	Exp	(80,000)	(80,001)	(80,001)	(117,873)
E051010	Communication Mtce	Exp	(5,500)	(5,500)	(5,500)	(6,012)
E051015	Advertising & Other Expenses	Exp	(2,500)	(2,500)	(2,500)	(4,742)
E051020	Fire Fighting/Emergency Services Expenses	Exp	(10,000)	(10,000)	(10,000)	(1,228)
E051025	Town Block Burn Off	Exp	(10,000)	(10,000)	(10,000)	(15,116)
E051030	Bushfire Risk Mitigation Coordinator	Exp	0	(44,074)	(44,074)	(34,735)
E051040	Other Bushfire Expenditure	Exp	(23,600)	(23,600)	(23,600)	(7,907)
E051045	Mt Latham & Condingning Repeats	Exp	(1,000)	(1,000)	(1,000)	(3,255)
E051048	Weather station - Upgrade system and maintenance	Exp	(14,000)	(5,000)	(5,000)	0
E051060	SES Operation Expenditure	Exp	(30,150)	(30,150)	(30,150)	(29,170)
E051100	Administration Allocated	Exp	(83,180)	(83,180)	(83,180)	(85,563)
E051190	Depreciation - Fire Prevention	Exp	(75,871)	(75,871)	(75,871)	(91,015)
			(335,801)	(370,876)	(370,876)	(396,615)
	Animal Control					
I052005	Dog Fines and Fees	Inc	5,000	5,000	5,000	2,329
I052006	Cat Fines and Fees	Inc	0	0	0	91
I052010	Hire of Animal Traps	Inc	100	100	100	29
I052015	Dog Registration	Inc	4,000	4,000	4,000	4,781
I052016	Cat Registration	Inc	2,500	2,500	2,500	1,369
			11,600	11,600	11,600	8,599
E052005	Ranger Salary	Exp	(19,220)	(19,220)	(19,220)	(17,311)
E052007	Ranger Telephone	Exp	(500)	(500)	(500)	(425)
E052010	Pound Maintenance	Exp	(9,200)	(9,200)	(9,200)	(4,038)
E052015	Dog Control Insurance	Exp	(500)	(500)	(500)	(230)
E052020	Legal Fees	Exp	(1,500)	(1,500)	(1,500)	(1,316)
E052025	Training & Conference	Exp	(1,000)	(1,000)	(1,000)	0
E052030	Ranger Services Other	Exp	(25,000)	(14,500)	(14,500)	(8,326)
E052035	Administration Allocated	Exp	(47,509)	(47,509)	(47,509)	(48,870)
E052190	Depreciation - Animal Control	Exp	(4,011)	(4,011)	(4,011)	(3,011)
			(108,440)	(97,940)	(97,940)	(83,527)
	Other Law, Order & Public Safety					
I053005	Abandoned Vehicles/Fines	Inc	50	50	50	0
I053060	Other law, Order & Public Safety Grants	Inc	40,190	40,190	40,190	28,483
			40,240	40,240	40,240	28,483
E053005	Abandoned Vehicles	Exp	(500)	(500)	(500)	(230)
E053045	CCTV & Security	Exp	(5,000)	(5,000)	(5,000)	(258)
E053055	Mosquito Control	Exp	(7,000)	(7,000)	(7,000)	(5,397)
E053056	Community Water Supply Programme	Exp	0	0	0	(628)
E053090	Depreciation - Other Law, Order & Public Safety	Exp	(18,398)	(18,398)	(18,398)	(21,407)
			(30,898)	(30,898)	(30,898)	(27,920)
	Total Law, Order & Public Safety Income		167,540	360,666	360,666	355,126
	Total Law, Order & Public Safety Expenditure		(475,139)	(499,714)	(499,714)	(508,062)
	Health					
	Maternal & Infant Health					
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(6,195)	(6,195)	(6,195)	(8,375)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
			(6,195)	(6,195)	(6,195)	(8,375)
	Preventative Services - Admin & Inspections					
I074005	Food Licences & Fees	Inc	500	500	500	714
			500	500	500	713
E074015	Other Control Expenses	Exp	(3,000)	(3,000)	(3,000)	(846)
E074035	Loss on Sale of Asset	Exp	0	0	0	(621)
E074100	Administration Allocated	Exp	(44,051)	(44,051)	(44,051)	(45,313)
			(47,051)	(47,051)	(47,051)	(46,780)
	Other Health					
I076010	Rent - Medical Centre-Dentist	Inc	4,607	4,607	4,607	4,596
I076015	Reimbursements - Medical Practice	Inc	2,300	2,300	2,300	3,295
I076030	Profit on Sale of Asset	Inc	9,250	9,250	9,250	0
I076040	Reimbursements - Dr Kumar	Inc	1,200	1,200	1,200	1,709
			17,357	17,357	17,357	9,600
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(21,175)	(21,175)	(21,175)	(33,556)
E076025	Depreciation - Other Health	Exp	(55,303)	(55,303)	(55,303)	(58,939)
E076030	Doctors Vehicle Mtce	Exp	(3,000)	(3,000)	(3,000)	(2,965)
E076040	St Lukes Medical Services	Exp	(100,000)	(100,000)	(100,000)	(100,000)
			(179,478)	(179,478)	(179,478)	(195,460)
	Health - Preventative Services					
E077010	Analytical Expenses	Exp	(535)	(535)	(535)	(486)
			(535)	(535)	(535)	(486)
	Total Health Income		17,857	17,857	17,857	10,313
	Total Health Expenditure		(233,259)	(233,259)	(233,259)	(251,101)
	Education & Welfare					
	Pre Schools					
I083035	Day Care Lease	Exp	9,782	9,782	9,782	9,751
I083036	Day Care Reimbursements	Exp	5,000	5,000	5,000	3,270
			14,782	14,782	14,782	13,021
E080010	Kindegarten Maintenance (Daycare)	Exp	(10,820)	(10,820)	(10,820)	(9,894)
E080190	Depreciation - Pre-Schools	Exp	(25,918)	(25,918)	(25,918)	(25,918)
			(36,738)	(36,738)	(36,738)	(35,812)
	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	345,927	353,673
I082020	CHSP Fee for Service	Inc	51,807	51,807	51,807	49,305
I082025	Donations	Inc	0	0	0	864
I082031	Homecare - Other Income	Inc	10,380	10,380	10,380	21,928
I082040	HCP Client Daily Fee	Inc	41,790	41,790	41,790	8,199
I082045	HCP Government Funds	Inc	367,518	367,518	367,518	312,044
I082050	NDIS Contribution	Inc	52,919	52,919	52,919	6,907
			870,341	870,341	870,341	752,918

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E082010	Homecare Salaries	Exp	(695,400)	(695,400)	(695,400)	(488,331)
E082013	Homecare Leave/Wages Liability GEN	Exp	0	0	0	13,379
E082015	Maintenance & Gardening	Exp	(84,748)	(84,748)	(84,748)	(86,146)
E082025	Care Workers Salaries	Exp	0	0	0	(11,757)
E082030	Superannuation	Exp	(80,098)	(80,098)	(80,098)	(60,275)
E082035	Other Expenses	Exp	(7,000)	(7,000)	(7,000)	(7,483)
E082040	Travelling - Mileage	Exp	(15,000)	(15,000)	(15,000)	(13,070)
E082045	Staff Training	Exp	(5,500)	(5,500)	(5,500)	(4,110)
E082055	Subscriptions	Exp	(3,000)	(3,000)	(3,000)	(722)
E082060	Postage & Freight	Exp	(1,000)	(1,000)	(1,000)	(1,348)
E082063	Telephone Expenses	Exp	(3,000)	(3,000)	(3,000)	(2,577)
E082065	Printing & Stationery	Exp	(1,000)	(1,000)	(1,000)	(1,968)
E082070	Insurance	Exp	(19,902)	(19,902)	(19,902)	(20,734)
E082075	Building Maintenance	Exp	(3,000)	(3,000)	(3,000)	(7,581)
E082080	Plant & Equipment Mtce	Exp	(16,000)	(16,000)	(16,000)	(12,348)
E082083	Computer Equipment and Support	Exp	(10,000)	(10,000)	(10,000)	(11,561)
E082085	Consumable Supplies	Exp	(3,000)	(3,000)	(3,000)	(629)
E082090	Homecare Equipment and Catering Supplies	Exp	(1,000)	(1,000)	(1,000)	(371)
E082095	HCP Expenses	Exp	(76,403)	(76,403)	(76,403)	(88,527)
E082097	NDIS Expenses	Exp	(1,000)	(1,000)	(1,000)	(325)
E082100	Administration Allocated	Exp	(18,437)	(18,437)	(18,437)	(18,965)
E082105	Fringe Benefits Tax	Exp	0	0	0	(3,657)
E082190	Depreciation - Homecare	Exp	(22,158)	(22,158)	(22,158)	(22,368)
			(1,066,646)	(1,066,646)	(1,066,646)	(851,474)
	Other Welfare					
I083010	Wagin Frail Aged Reimb	Inc	9,690	9,690	9,690	9,226
			9,690	9,690	9,690	9,226
E083010	Wagin Frail Aged Exp	Exp	(9,690)	(9,690)	(9,690)	(9,226)
			(9,690)	(9,690)	(9,690)	(9,226)
	Total Education & Welfare Income		894,813	894,813	894,813	775,165
	Total Education & Welfare Expenditure		(1,115,674)	(1,115,674)	(1,115,674)	(896,512)
	Community Amenities					
	Sanitation - Household Refuse					
I101005	Domestic Collection	Inc	287,274	287,274	287,274	287,720
I102020	Refuse Site Fees	Inc	20,000	20,000	20,000	21,157
			307,274	307,274	307,274	308,877
E101005	Domestic Refuse Collection	Exp	(57,000)	(57,000)	(57,000)	(55,512)
E101006	Green Waste Collection	Exp	(27,500)	(27,500)	(27,500)	(27,460)
E101010	Recycling Residential	Exp	(73,000)	(73,000)	(73,000)	(66,077)
E101015	Refuse Site Mtce	Exp	(178,750)	(178,750)	(178,750)	(178,034)
			(336,250)	(336,250)	(336,250)	(327,083)
	Sanitation - Other					
I102002	Commercial Collection Charges	Inc	71,628	71,628	71,628	71,440
I102005	Reimbursement Drummuster	Inc	500	500	500	993
I102010	Charges Bulk Rubbish	Inc	17,000	17,000	17,000	18,240
			89,128	89,128	89,128	90,673
E102005	Commercial Collection	Exp	(16,650)	(16,650)	(16,650)	(16,307)
E102010	Bulk Cardboard Collection	Exp	(18,000)	(18,000)	(18,000)	(18,880)
E102020	Recycling Commercial	Exp	(15,000)	(15,000)	(15,000)	(13,385)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E101020	Street Bin Renewal Program	Exp	(10,000)	0	0	0
E102035	Refuse Site Rehabilitation	Exp	0	0	0	(1,269)
E102190	Depreciation - Sanitation	Exp	(6,575)	(6,575)	(6,575)	(6,575)
			(66,225)	(56,225)	(56,225)	(56,416)
	Sewerage					
I104005	Septic Tank Fees	Inc	500	500	500	215
			500	500	500	215
E104005	Sewerage Treatment Plant	Exp	(50)	(50)	(50)	(28)
			(50)	(50)	(50)	(28)
	Regional Refuse Group					
I102006	Regional Refuse Group	Inc	0	0	0	0
			0	0	0	0
	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	8,745	21,656
			8,745	8,745	8,745	21,656
E106005	Town Planning Expenses	Exp	(7,500)	(16,500)	(16,500)	(26,793)
E106100	Administration Allocated	Exp	(62,203)	(62,203)	(62,203)	(63,985)
			(69,703)	(78,703)	(78,703)	(90,778)
	Other Community Amenities					
I107005	Cemetery Fees	Inc	18,000	18,000	18,000	20,050
I107010	Community Bus Income	Inc	3,000	3,000	3,000	1,570
			21,000	21,000	21,000	21,620
E107005	Cemetery Mtce	Exp	(47,685)	(47,685)	(47,685)	(65,634)
E107010	Public Convenience Mtce	Exp	(57,940)	(57,940)	(57,940)	(59,923)
E107015	Community Bus Operating	Exp	(3,000)	(3,000)	(3,000)	(2,815)
E107100	Administration Allocated	Exp	(95,957)	(95,957)	(95,957)	(98,706)
E107190	Depreciation - Other Comm Amenities	Exp	(52,500)	(52,500)	(52,500)	(52,781)
			(257,082)	(257,082)	(257,082)	(279,859)
	Total Community Amenities Income		426,647	426,647	426,647	443,041
	Total Community Amenities Expenditure		(729,310)	(728,310)	(728,310)	(754,161)
	Recreation & Culture					
	Public Halls & Civic Centres					
I111005	Town Hall Hire	Inc	1,500	1,500	1,500	1,637
			1,500	1,500	1,500	1,637
E111005	Town Hall Mtce	Exp	(35,950)	(97,450)	(97,450)	(83,147)
E111010	Other Halls Mtce	Exp	(4,950)	(4,950)	(4,950)	(7,003)
E111190	Depreciation - Public Halls	Exp	(205,549)	(205,549)	(205,549)	(205,702)
			(246,449)	(307,949)	(307,949)	(295,852)
	Swimming Pool					
I112010	Swimming Pool Admission	Inc	25,000	25,000	25,000	24,307
I112020	Reimbursements	Inc	0	0	0	3,636

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
			25,000	25,000	25,000	27,943
E112015	Swimming Pool Maintenance	Exp	(128,800)	(140,800)	(140,800)	(151,643)
E112020	Swimming Pool Other Expenses	Exp	(2,000)	(2,000)	(2,000)	(1,253)
E112040	Swimming Pool Contract Staff	Exp	(130,000)	(130,000)	(130,000)	(115,497)
E113076	Interest on Loan 139 - Swimming Pool	Exp	(7,833)	(7,833)	(7,833)	(6,743)
E112190	Depreciation - Swimming Pools	Exp	(226,693)	(226,693)	(226,693)	(228,597)
			(495,326)	(507,326)	(507,326)	(503,733)
	Other Recreation & Sport					
I113005	Sportsground Rental	Inc	8,795	8,795	8,795	6,841
I113010	Sportsground Reimbursements	Inc	20,000	20,000	20,000	11,195
I113015	Power Reimbursements	Inc	7,000	7,000	7,000	9,023
I113020	Recreation Centre Hire	Inc	3,000	3,000	3,000	2,055
I113025	Reimbursements Other	Inc	1,000	1,000	1,000	239
I113030	Rec Centre Equipment Contributions	Inc	1,800	1,800	1,800	1,800
I113035	Sporting Club Leases	Inc	2,000	2,000	2,000	2,222
I113040	Other Recreation & Sport Grants & Contributions	Inc	106,558	119,994	119,994	96,286
I113055	Eric Farrow Pavillion Hire	Inc	5,000	5,000	5,000	5,565
I113065	Community Gym Membership	Inc	11,000	11,000	11,000	13,160
I113079	SS Loan 142 - Interest & Gtee Fee Revenue	Inc	3,306	3,306	3,306	3,541
			169,459	182,895	182,895	151,927
E113005	Sportsground Mtce	Exp	(133,151)	(133,151)	(133,151)	(157,797)
E113010	Sportsground Building Mtce	Exp	(31,250)	(31,250)	(31,250)	(62,924)
E113015	Wetlands Park Mtce	Exp	(94,840)	(94,840)	(94,840)	(101,309)
E113020	Parks & Gardens Mtce	Exp	(73,701)	(73,701)	(73,701)	(67,586)
E113025	Puntapin Rock Mtce	Exp	(615)	(615)	(615)	(236)
E113030	Recreation Centre Mtce	Exp	(73,750)	(84,289)	(84,289)	(81,077)
E113035	Rec Staff Salaries	Exp	(1,500)	(1,500)	(1,500)	(61)
E113045	Other Expenses	Exp	(1,000)	(1,000)	(1,000)	(904)
E113050	Norring Lake Mtce	Exp	(6,870)	(6,870)	(6,870)	(8,032)
E113053	Parkland and Public Place Signage Renewal Program	Exp	(10,000)	(10,000)	(10,000)	(1,326)
E113054	Wagin Pump Track - Community Consultation & Grant Application	Exp	(10,000)	(10,000)	(10,000)	(1,408)
E113055	Other Rec & Sport Grant Funds Exp	Exp	0	(50,934)	(50,934)	(50,886)
E113065	Eric Farrow Pavilion Mtce	Exp	(31,270)	(31,270)	(31,270)	(37,515)
E113070	Rec Centre Sports Equipment	Exp	(2,000)	(2,000)	(2,000)	0
E113078	Interest on Loan 142 - SSL Bowls Club	Exp	(3,306)	(3,306)	(3,306)	(3,122)
E113095	Community Gym Expenditure	Exp	(10,150)	(10,150)	(10,150)	(17,103)
E113100	Administration Allocated	Exp	(198,144)	(198,144)	(198,144)	(203,821)
E113190	Depreciation - Other Rec & Sport	Exp	(403,607)	(403,607)	(403,607)	(401,126)
			(1,085,154)	(1,146,627)	(1,146,627)	(1,196,233)
	Library					
I115010	Reimbursements & Grants	Inc	12,290	12,290	12,290	4,027
			12,290	12,290	12,290	4,027
E115005	Library Staff Salaries	Exp	(66,123)	(66,123)	(66,123)	(73,896)
E115008	Library Leave/Wages Liability	Exp	0	0	0	2,449
E115010	Superannuation	Exp	(7,035)	(7,035)	(7,035)	(8,653)
E115013	Staff Training	Exp	(3,000)	(3,000)	(3,000)	(3,635)
E115015	Court House (Library) Maintenance	Exp	(12,230)	(12,230)	(12,230)	(9,435)
E115020	Library Other Expenses	Exp	(3,000)	(3,000)	(3,000)	(2,999)
E115025	Public Library Materials Funding (Grant) Expenses	Exp	(12,290)	(12,290)	(12,290)	(3,687)
E115030	Library IT	Exp	(5,000)	(5,000)	(5,000)	(4,207)
E115035	Postage & Freight	Exp	(500)	(500)	(500)	0
E115190	Depreciation - Libraries	Exp	(4,068)	(4,068)	(4,068)	(4,085)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
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17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
			(113,246)	(113,246)	(113,246)	(108,148)
	Other Culture					
I116065	Electronic Sign Advertising Income	Inc	2,500	2,500	2,500	2,888
I119020	Reimbursements	Inc	0	0	0	96
I119030	Community Events Income	Inc	13,000	13,000	13,000	14,506
I119031	Other Culture Grant Funds & Contributions	Inc	15,662	15,662	15,662	10,532
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	Inc	1,049	1,049	1,049	1,200
			32,211	32,211	32,211	29,222
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	(500)	(500)
E116010	Woolorama Costs & Maintenance	Exp	(74,001)	(74,001)	(74,001)	(80,182)
E113077	Interest on Loan 141 - SSL Wagin Ag	Exp	(1,049)	(1,049)	(1,049)	(805)
E116015	Community Centre Mtce	Exp	(15,175)	(15,175)	(15,175)	(13,254)
E116020	Historical Village	Exp	(2,600)	(2,600)	(2,600)	(3,120)
E116025	Heritage Review	Exp	(12,130)	(12,130)	(12,130)	0
E116030	Wagin Shire Woolorama Display	Exp	0	0	0	(1,450)
E116045	Community Development Events	Exp	(51,499)	(51,499)	(51,499)	(46,311)
E116046	Christmas Decorations - Maintenance and Prizes	Exp	(3,500)	(3,500)	(3,500)	(4,523)
E116055	Other Culture Grant Funds & Contributions Exp	Exp	(2,532)	(2,532)	(2,532)	(1,531)
E116060	Little Gem Theatre Expenditure	Exp	(4,430)	(4,430)	(4,430)	(3,637)
E116065	Electronic Sign Maintenance	Exp	(4,500)	(4,500)	(4,500)	(5,207)
E116075	Other Culture Building Maintenance	Exp	(14,050)	(14,050)	(14,050)	(20,019)
E116190	Depreciation - Other Culture	Exp	(40,941)	(40,941)	(40,941)	(40,441)
			(226,907)	(226,907)	(226,907)	(220,980)
	Total Recreation & Culture Income		240,460	253,896	253,896	214,756
	Total Recreation & Culture Expenditure		(2,167,082)	(2,302,055)	(2,302,055)	(2,324,947)
	Transport					
	Streets Roads Bridges & Depot Construction					
I121005	Direct Road Grants	Inc	200,875	186,436	186,436	186,436
I121010	Road Project Grants	Inc	532,392	532,392	532,392	481,207
I121015	Roads to Recovery Grant	Inc	501,536	501,536	501,536	501,537
I121025	Contribution - Street Lighting	Inc	7,828	7,828	7,828	8,217
I121070	Roads Grants - Other	Inc	74,251	74,251	74,251	74,251
I121076	LRCIP Funding - Road Construction	Inc	20,129	20,129	20,129	20,129
			1,337,011	1,322,572	1,322,572	1,271,777
	Streets Roads Bridges & Depot Maintenance					
I122055	Diesel Fuel Rebate Income	Inc	50,000	50,000	50,000	30,556
I122060	Road Maintenance Operating Grant	Inc	5,000	0	0	0
			55,000	50,000	50,000	30,556
E122005	Road Maintenance & Maintenance Grading	Exp	(327,897)	(372,897)	(372,897)	(388,011)
E122007	Rural Tree Pruning	Exp	(80,001)	(80,001)	(80,001)	(74,723)
E122008	Rural Spraying	Exp	(9,998)	(9,998)	(9,998)	(9,912)
E122009	Town Site Spraying	Exp	(20,001)	(20,001)	(20,001)	(23,593)
E122010	Depot Mtce	Exp	(21,755)	(21,755)	(21,755)	(19,470)
E122011	Town Reserve & Verge Mtce	Exp	(12,500)	(12,500)	(12,500)	(19,969)
E122012	Bridge & Drainage Mtce	Exp	(22,500)	(22,500)	(22,500)	(10,611)
E122020	Footpath Mtce	Exp	(4,000)	(4,000)	(4,000)	(5,156)
E122025	Street Cleaning	Exp	(40,000)	(40,000)	(40,000)	(51,015)
E122030	Street Trees	Exp	(85,000)	(85,000)	(85,000)	(79,606)
E122035	Traffic & Street Signs Mtce	Exp	(3,999)	(3,999)	(3,999)	(2,873)
E122045	Townscape	Exp	(39,998)	(39,998)	(39,998)	(45,104)

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17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E122050	Crossovers	Exp	(1,000)	(1,000)	(1,000)	(892)
E122080	Ballagin Street - Vehicle Speeds Investigation	Exp	(10,000)	0	0	0
E122055	RAMM Roads Database	Exp	(15,000)	(15,000)	(15,000)	(11,752)
E122060	Street Lighting	Exp	(77,000)	(77,000)	(77,000)	(82,708)
E122090	Graffiti Removal	Exp	(500)	(500)	(500)	0
E122100	Administration Allocated	Exp	(90,504)	(90,504)	(90,504)	(93,097)
E122190	Depreciation - Roads	Exp	(1,957,230)	(1,957,230)	(1,957,230)	(1,960,178)
E147120	Storm Damage - Not Claimable	Exp	0	0	0	(9,486)
			(2,818,883)	(2,853,883)	(2,853,883)	(2,888,156)
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)
Aerodrome						
I126020	Aerodrome Hangar Lease	Inc	7,185	7,185	7,185	6,267
I126025	Aerodrome - Other Income	Inc	0	0	0	455
			7,185	7,185	7,185	6,721
E126005	Aerodrome Maintenance	Exp	(13,917)	(13,917)	(13,917)	(20,538)
E126190	Depreciation - Aerodromes	Exp	(47,112)	(47,112)	(47,112)	(47,906)
			(61,029)	(61,029)	(61,029)	(68,444)
Total Transport Income			1,409,681	1,390,242	1,390,242	1,310,937
Total Transport Expenditure			(2,889,472)	(2,924,472)	(2,924,472)	(2,962,445)
Economic Services						
Rural Services						
I131020	Landcare Reimbursements	Inc	79,654	79,654	79,654	393
			79,654	79,654	79,654	393
E131020	Landcare	Exp	(108,730)	(108,730)	(108,730)	(27,737)
E131030	Rural Towns Program	Exp	(7,500)	(7,500)	(7,500)	(11,946)
E131100	Administration Allocated	Exp	(32,984)	(32,984)	(32,984)	(33,929)
E131140	Water Management Plan / Harvesting	Exp	(12,000)	(12,000)	(12,000)	(47,076)
			(161,214)	(161,214)	(161,214)	(120,688)
Tourism & Area Promotion						
I132005	Caravan Park Fees	Inc	70,000	70,000	70,000	68,353
I132010	Reimbursements	Inc	1,000	1,000	1,000	651
I132015	RV Area Fees	Inc	7,500	7,500	7,500	6,315
			78,500	78,500	78,500	75,319
E132015	Caravan Park Manager Salary	Exp	(42,733)	(42,733)	(42,733)	(52,939)
E132018	Superannuation	Exp	(4,528)	(4,528)	(4,528)	(3,794)
E132020	Caravan Park Mtce	Exp	(50,880)	(50,880)	(50,880)	(64,921)
E132023	Caravan Leave/Wages Liability	Exp	0	0	0	10,856
E132025	Subsidy Historic Village	Exp	(8,500)	(8,500)	(8,500)	(8,460)
E132035	RV Area Maintenance	Exp	(10,999)	(10,999)	(10,999)	(9,805)
E132040	Tourism Promotion & Subscripts	Exp	(15,001)	(15,001)	(15,001)	(6,296)
E132050	Administration Allocated	Exp	(117,056)	(117,056)	(117,056)	(120,410)
E132190	Depreciation - Tourism	Exp	(10,503)	(10,503)	(10,503)	(10,503)
			(260,200)	(260,200)	(260,200)	(266,272)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Building Control						
I133005	Building Licenses	Inc	4,000	4,000	4,000	8,981
I133010	Swimming Pool Inspection Fees	Inc	0	4,500	4,500	4,212
			4,000	8,500	8,500	13,193
E133005	Building Surveyor Salary	Exp	(7,524)	(7,524)	(7,524)	(7,860)
E133008	Building Surveyor Superannuation	Exp	(903)	(903)	(903)	(943)
E133010	Swimming Pool Inspections	Exp	(5,000)	(11,500)	(11,500)	(9,123)
E133015	Building Demolition	Exp	0	0	0	(4,806)
E133100	Administration Allocated	Exp	(44,062)	(44,062)	(44,062)	(45,324)
			(57,489)	(63,989)	(63,989)	(68,056)
Other Economic Services						
I134005	Water Sales	Inc	26,500	26,500	26,500	27,133
			26,500	26,500	26,500	27,133
E134005	Water Supply - Standpipes	Exp	(26,500)	(26,500)	(26,500)	(25,367)
E134020	Land Sale Costs	Exp	(500)	(500)	(500)	(4,023)
E134190	Depreciation - Other Economic Services	Exp	(2,052)	(2,052)	(2,052)	(2,052)
			(29,052)	(29,052)	(29,052)	(31,442)
Total Economic Services Income			188,654	193,154	193,154	116,038
Total Economic Services Expenditure			(507,955)	(514,455)	(514,455)	(486,458)
Other Property & Services						
Private Works						
I141005	Private Works Income	Inc	30,000	30,000	30,000	22,828
			30,000	30,000	30,000	22,828
E141005	Private Works	Exp	(15,000)	(15,000)	(15,000)	(18,836)
E141100	Administration Allocated	Exp	(4,090)	(4,090)	(4,090)	(4,207)
			(19,090)	(19,090)	(19,090)	(23,043)
Public Works Overheads						
I143040	Workers Compensation	Inc	40,259	40,259	40,259	79,300
			40,259	40,259	40,259	79,300
E143005	Engineering Salaries	Exp	(113,982)	(113,982)	(113,982)	(111,576)
E143007	Engineering Administration Salaries	Exp	(39,713)	(39,713)	(39,713)	(51,385)
E143008	Works Leave/Wages Liability	Exp	0	0	0	2,150
E143009	Housing Allowance Works	Exp	(21,850)	(21,850)	(21,850)	(21,021)
E143010	Engineering Consultant	Exp	(30,000)	(30,000)	(30,000)	0
E143020	Engineering Superannuation	Exp	(148,030)	(148,030)	(148,030)	(148,294)
E143025	Engineering - Other Expenses	Exp	(5,000)	(5,000)	(5,000)	(5,041)
E143030	Sick Holiday & Allowances Pay	Exp	(223,414)	(223,419)	(223,419)	(240,791)
E143040	Workers Compensation	Exp	(40,259)	(40,259)	(40,259)	(77,279)
E143045	Insurance on Works	Exp	(61,000)	(61,000)	(61,000)	(62,856)
E143050	Protective Clothing	Exp	(4,000)	(4,000)	(4,000)	(2,914)
E143055	Fringe Benefits	Exp	(500)	(500)	(500)	(446)
E143065	MOW - Vehicle Expenses	Exp	(6,000)	(6,000)	(6,000)	(5,326)
E143075	Telephone Expenses	Exp	(500)	(500)	(500)	(425)
E143080	Staff Licenses	Exp	(500)	(500)	(500)	(364)
E143085	Safety Equipment & Meetings	Exp	(3,000)	(3,000)	(3,000)	(874)
E143090	Conferences & Courses	Exp	(1,500)	(1,500)	(1,500)	(8,415)
E143095	Staff Training	Exp	(1,999)	(1,999)	(1,999)	(11,778)
E143105	Administration Allocated	Exp	(35,450)	(35,450)	(35,450)	(36,466)

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E143200	LESS PWOH ALLOCATED	Exp	696,440	696,440	696,440	703,676
			(40,257)	(40,262)	(40,262)	(79,425)
	Plant Operation Costs					
I144005	Sale of Scrap	Inc	500	500	500	173
			500	500	500	173
E144010	Fuel & Oils	Exp	(180,000)	(180,000)	(180,000)	(163,221)
E144020	Tyres & Tubes	Exp	(22,000)	(22,000)	(22,000)	(6,904)
E144030	Parts & Repairs	Exp	(95,000)	(95,000)	(95,000)	(71,123)
E144040	Plant Repair - Wages	Exp	(25,000)	(25,000)	(25,000)	(22,445)
E144050	Insurance and Licences	Exp	(36,500)	(36,500)	(36,500)	(32,525)
E144060	Minor Tools and Consumables	Exp	(8,000)	(8,000)	(8,000)	(4,824)
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(1,000)	(1,000)	0
E144075	Minor Plant & Equipment <\$5000	Exp	(10,000)	(10,000)	(10,000)	(7,437)
E144200	LESS POC ALLOCATED-PROJECTS	Exp	377,000	377,000	377,000	308,233
			(500)	(500)	(500)	(246)
	Salaries & Wages					
E146010	Gross Salaries, Allowances & Super	Exp	(3,127,004)	(3,127,004)	(3,127,004)	(3,164,645)
E146200	Less Sal , Allow, Super Allocated	Exp	3,127,004	3,127,004	3,127,004	3,164,645
			0	0	0	0
	Unclassified					
I147005	Commission - Vehicle Licensing	Inc	55,000	55,000	55,000	58,644
I147006	Commission - TransWA	Inc	500	500	500	332
I147035	Banking errors	Inc	0	0	0	1
I147050	Council Staff Housing Rental	Inc	23,400	23,400	23,400	23,400
I147070	Council Housing Reimbursements	Inc	10,000	10,000	10,000	5,498
I147085	NAB Buiding Rent	Inc	9,200	9,200	9,200	9,404
I147090	Rate Suspense Account	Inc	0	0	0	186
I147100	Profit on Sale of Asset	Inc	0	0	0	37,000
			98,100	98,100	98,100	134,465
E147015	Community Requests & Events - CEO Allocation	Exp	(3,000)	(3,000)	(3,000)	(500)
E147031	Novated Lease Clearing Account	Exp	0	0	0	0
E147050	Council Housing Maintenance	Exp	(79,017)	(85,787)	(85,787)	(78,340)
E147051	Interest on Loan 137 - Staff Housing	Exp	(4,670)	(4,670)	(4,670)	(4,081)
E147052	Interest on Loan 138 - Doctor Housing	Exp	(824)	(824)	(824)	(514)
E147055	Consultants / Contractors	Exp	(30,000)	(30,000)	(30,000)	(29,364)
E147070	4WD Resource Sharing Group	Exp	(1,000)	(1,000)	(1,000)	0
E147075	Employee Assistance	Exp	(3,500)	(3,500)	(3,500)	(3,462)
E147090	Building Maintenance	Exp	(2,200)	(2,200)	(2,200)	(5,160)
E147100	Administration Allocated	Exp	(202,904)	(202,904)	(202,904)	(208,717)
E147105	Cost to Sell Council Property	Exp	0	0	0	(4,572)
E147115	Occupational Health & Safety (OHS)	Exp	(7,500)	(7,500)	(7,500)	(2,602)
E147130	Depreciation - Unclassified	Exp	(162,229)	(162,229)	(162,229)	(161,485)
E147150	Community Requests Budget	Exp	(37,850)	(37,850)	(37,850)	(33,303)
E147151	Community Donations/Sponsorship	Exp	(2,000)	(2,000)	(2,000)	(2,140)
			(536,694)	(543,464)	(543,464)	(534,240)
	Total Other Property & Services Income		168,859	168,859	168,859	236,766
	Total Other Property & Services Expenditure		(596,541)	(603,316)	(603,316)	(636,954)
	Total Income		7,633,235	7,976,459	7,976,459	9,554,914
	Total Expenditure		(9,614,499)	(9,892,322)	(9,892,322)	(9,745,501)
	Net Deficit (Surplus)		(1,981,264)	(1,915,863)	(1,915,863)	(190,587)

8.1.2 SCHEDULE OF PAYMENTS FROM MUNICIPAL FUND & TRANSACTION CARDS – JUNE 2026

AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	Attachment 1 - Statement of Payments from Municipal Fund Attachment 2 – Statement of Transaction Card Payments

OFFICER RECOMMENDATION

That Council:

- 1. RECEIVE the statement of payments made from the Municipal Account during June 2026 totalling \$405,735.61 as listed in Attachment 1.**
- 2. RECEIVE the statement of payments using credit and fuel cards during May 2026 totalling \$2,912.08 as listed in Attachment 2.**

BRIEF SUMMARY

This item presents the statement of payments paid during June 2026 in accordance with Regulation 13 and 13A of the *Local Government (Financial Management) Regulations 1996*.

BACKGROUND/COMMENT

Regulation 13 and 13A of the *Local Government (Financial Management) Regulations 1996* requires a list of accounts and a list of payments made using credit, debit or other purchasing cards to be presented to Council at the next ordinary meeting of Council after the list has been prepared. Regulations prescribe the information to be contained in the report.

Council has delegated to the CEO under Delegation Number 20 – Payment of Accounts, to make payments from the Municipal funds, and this function is also sub delegated to other officers by the CEO as appropriate.

Where appropriate, officers have been authorised to make payments using credit cards in accordance with Council Policy F11 - Corporate Credit Card. The CEO has also authorised the use of fuel cards for purchasing fuel to meet operational requirements in accordance with Council Policy F22 – Fuel Cards.

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.

Regulation 13A

- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made 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 prepared under subregulation (1) must 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 FROM MUNICIPAL FUND
For the Period Ended 30 June 2026

Municipal Funds Account - List of Payments

Chq/EFT	Date	Name	Description	Amount
EFT17743	04/06/2026	Australian Services Union	Payroll Deductions	(26.50)
EFT17744	04/06/2026	Services Australia Child Support	Payroll Deductions	(119.02)
EFT17745	11/06/2026	Alexander Galt And Co Pty Ltd	Miscellaneous Supplies - Drought Resilience Project	(139.50)
EFT17746	11/06/2026	Ampac Debt Recovery	Debt Recovery - May 2026	(367.40)
EFT17747	11/06/2026	Arborwest Tree Farm	Flowering Plums - Street Trees	(297.00)
EFT17748	11/06/2026	Australia Post	Postage - May 2026	(553.19)
EFT17749	11/06/2026	Australian Communications Authority	License Renewal for Land Mobile/Ambulatory System	(1,049.00)
EFT17750	11/06/2026	B L Woodhouse	Install Fire Extinguisher - Multi Tyre Roller (P15) and Caterpillar Grader (P10) / Investigate Drive and Fill Hydraulic Oil - Skid Steer Loader (P39) / Repairs - Rover Mower (P53) / Repair Tip Lock - Isuzu Tip Truck (P42) / Cut Pipe for Fittings - Sportsground Water Tank / Install T Piece - Drought Resilience Project / Service - Toyota Hilux Workmate Ute / Service and Install Relay - Kubota RTV (P52) / Repair and Sharpen - Chainsaw (P30)	(2,100.00)
EFT17752	11/06/2026	Bunbury Machinery	Blades - Kubota Mower (P44)	(211.20)
EFT17753	11/06/2026	Bunnings Group Ltd (Australia)	Smoke Test Cans - Building Maintenance	(75.92)
EFT17754	11/06/2026	Caldwell Land Surveys Pty Ltd	Boundary Marking - 5 & 7 Sawle Street	(2,600.00)
EFT17755	11/06/2026	Country Water Solutions	Grundfos Pumps - Water Harvesting	(10,782.34)
EFT17756	11/06/2026	Easi Novated Leasing	Novated Lease - Staff	(605.47)
EFT17757	11/06/2026	Gerald Austin Plesse	Gravel - Ballagin Road	(2,970.00)
EFT17759	11/06/2026	Herron Todd White (WANT) Pty Ltd	Market Value Valuations for Pre Sale Purposes - 5 & 7 Sawle Street	(1,825.20)
EFT17760	11/06/2026	ICTouch Pty Ltd	NBN Services - Doctors Surgery - June 2026	(540.00)
EFT17761	11/06/2026	James Wallis	Reimbursement - Police Clearance - Homecare	(64.90)
EFT17762	11/06/2026	Kathryn Wilkinson	Reimbursement - Catering Supplies - Homecare	(33.43)
EFT17763	11/06/2026	Liberty Oil Australia Pty Ltd	Diesel and Unleaded Fuel - Stock	(12,800.50)
EFT17764	11/06/2026	Lite N' Easy Perth Pty Ltd	HCP Client Expense	(493.61)
EFT17765	11/06/2026	Mcintosh & Son	Switch - Skid Steer Loader (P39)	(266.27)
EFT17766	11/06/2026	Monica Stanley	Reimbursement - Working With Children Check	(87.00)
EFT17767	11/06/2026	Narrogin Gasworx	HCP Client Expense	(140.00)
EFT17768	11/06/2026	PSQ Group	Shire Administration Office, Works Depot, Rec Centre & Library - Phone and Fax Service - May 2026	(121.59)
EFT17769	11/06/2026	Palace Hotel	Restock Council Fridge	(319.95)
EFT17770	11/06/2026	Prf Industries Pty Ltd	Replace Track Lights Including Supply of Spare Globes - Sportsground Oval / Replace Car Park Light - Doctors Surgery / Disconnect Cooktops - CWA Luncheon Booth / Replace Overhead Light - Town Hall / Investigation of New Power Outlet - Drought Resilience Project	(6,753.59)
EFT17771	11/06/2026	Property Supervision Services	Homecare Gardening Services	(3,918.60)
EFT17772	11/06/2026	Public Transport Authority	TransWA Ticket Sales Minus Agent Commission	(101.58)
EFT17773	11/06/2026	Putland Motors	Change Tyre - Darkan Homecare Vehicle (P86)	(76.00)
EFT17774	11/06/2026	RJ & CA Scardetta	Supply and Install Door Frame and Door - Library Courtyard	(8,800.00)
EFT17775	11/06/2026	Security And Key Distributors	Padlock Cylinder and Keys - Other Sportsground Buildings	(352.81)
EFT17776	11/06/2026	St Luke's Family Practice Management Trust	Management Fee - May 2026	(9,166.66)
EFT17777	11/06/2026	St Luke's Family Practice Wagin	Pre Employment Medical - Cleaner and Customer Service Officer / Flu Needle - Staff	(421.00)
EFT17778	11/06/2026	Synergy	Synergy Accounts - Various	(6,991.63)
EFT17779	11/06/2026	Team Global Express Pty Ltd	Freight Costs	(505.10)
EFT17780	11/06/2026	Telstra	Telstra Accounts - Various	(854.47)
EFT17781	11/06/2026	Wagin Agri Services	Fertiliser and Chemicals - Sportsground Oval / Plumbing Parts - Drought Resilience Project / Storm Pipes - Bullock Hills Road / Gate Hinge - Hockey Pavilion / Rodent Baits - Eric Farrow Pavilion, Recreation Centre, Admin Office, Library and Town Hall	(7,032.96)
EFT17782	11/06/2026	Wagin District Farmers Co-operative	Catering Supplies - Homecare / Kitchen Refreshments - Works Depot / Cleaning Supplies - Public Conveniences / Dishwasher Tablets - Admin Office / Catering Supplies - Council Meeting	(664.49)
EFT17783	11/06/2026	Wagin Gas Electrics	Pump Repairs at the White Dam - Water Harvesting	(528.00)
EFT17784	11/06/2026	Wagin Mechanical Repairs	Vehicle Service - DCEO Vehicle (P02)	(559.70)
EFT17785	11/06/2026	Wagin Truck Centre	CB Radio - Toyota Hilux Workmate (P94)	(490.50)
EFT17786	11/06/2026	Wallis Computer Solutions	Fusion Broadband Internet - Admin Office - June 2026 / Business NBN Internet - Admin Office - June 2026 / Internet - Eric Farrow Pavilion - June 2026	(826.98)
EFT17787	11/06/2026	Westrac Equipment	Parts for Plant Maintenance - Caterpillar Backhoe (P47)	(621.99)
EFT17788	11/06/2026	Bill Huia Barlow	Bond Refund - Community Gym Fob	(50.00)
EFT17789	11/06/2026	Janette Marie Spooner	Bond Refund - Venue Hire	(300.00)
EFT17790	11/06/2026	Londa Finlayson	Bond Refund - Venue Hire	(300.00)
EFT17791	11/06/2026	PGR Nominees	Rates Refund	(1,963.00)
EFT17792	11/06/2026	Robin Dunham	Bond Refund - Community Gym Fob	(30.00)
EFT17793	11/06/2026	Travis Cheriton	Bond Refund - Community Gym Fob	(50.00)
EFT17794	11/06/2026	Altus Planning Pty Ltd	Town Planning Consultancy Fees - May 2026	(3,408.63)
EFT17795	11/06/2026	Great Southern Waste Disposal	Domestic Refuse Collection and Management Fee - May 2026	(28,044.94)
EFT17796	11/06/2026	Sigma Chemicals	Chemicals - Swimming Pool	(2,449.70)
EFT17797	18/06/2026	Australian Services Union	Payroll Deductions	(26.50)
EFT17798	18/06/2026	Services Australia Child Support	Payroll Deductions	(119.02)
EFT17799	25/06/2026	Advance Press Pty Ltd	2026/2027 Fire Management Booklets	(2,365.00)

EFT17800	25/06/2026	Aged Care Industry Association	Defensible Documentation Online Workshop - Homecare	(290.00)
EFT17801	25/06/2026	Alexander Galt And Co Pty Ltd	Coupling - Water Harvesting	(5.80)
EFT17802	25/06/2026	Ampac Debt Recovery	Debt Recovery - June 2026	(269.50)
EFT17803	25/06/2026	Ati Mirage Training And Business Solutions	Advanced Excel Course Online - Homecare Staff	(882.00)
EFT17804	25/06/2026	Australian Taxation Office	BAS - May 2026	(33,850.00)
EFT17805	25/06/2026	B L Woodhouse	Service - Forklift (P51) / Inspect and Adjust Mower Blades - Small Plant (P30) / Drain Oil for Treating Posts - Signage / Check Battery - Kubota RTV (P52) / Install Temp Sender - Skid Steer Bobcat (P39) / Fix Flashing Lights - Caterpillar Backhoe (P47) / Look at CB Radios - Toyota Hilux Workmate (P94) and Isuzu Tip Truck (P40) / Service Gen Set - Refuse Site Toilet Cistern - Omdurman Street Residence	(770.00)
EFT17806	25/06/2026	Bunnings Group Ltd (Australia)	Publication for Government Gazette - Gilmac Stock Feed Facility	(170.05)
EFT17807	25/06/2026	Department Of Premier And Cabinet	Reimbursement for Cleaning Supplies - Various Locations	(143.91)
EFT17808	25/06/2026	Donna Marie George	Novated Lease - Staff	(94.68)
EFT17809	25/06/2026	Easi Novated Leasing	Novated Lease - Staff	(605.47)
EFT17810	25/06/2026	Evoke Living Homes	Deposit - Omdurman Street Staff Housing	(40,874.50)
EFT17811	25/06/2026	EW & RJ Pugh	Pump Septics - Piesseville Hall	(626.00)
EFT17812	25/06/2026	Goodyear Autocare Wagin	Puncture Repair - Mini Excavator Trailer (P23)	(50.00)
EFT17813	25/06/2026	Great Southern Waste Disposal	Bulk Cardboard and Waste Bins Collected - May 2026	(770.00)
EFT17814	25/06/2026	Independence Australia	HCP Client Expense	(111.20)
EFT17815	25/06/2026	Janette Marie Spooner	Refund - Cancelled Hire of Eric Farrow Pavilion	(197.00)
EFT17816	25/06/2026	Jason Paul Reed	Members Sitting Fees and Communication Allowance 4/4	(491.25)
EFT17817	25/06/2026	Landgate - Midland	Valuations	(9,003.39)
EFT17818	25/06/2026	Liberty Oil Australia Pty Ltd	Diesel - Stock	(5,697.00)
EFT17819	25/06/2026	Lite N' Easy Perth Pty Ltd	HCP Client Expense	(429.25)
EFT17820	25/06/2026	Mcg Fire Services	Fire Extinguisher Services including Replacement Extinguishers, Signs and Fire Blankets - Various Locations	(8,988.30)
EFT17821	25/06/2026	Narrogin Gasworx	HCP Client Expense	(85.00)
EFT17822	25/06/2026	Narrogin Packaging And Motorcycles	Urinal Pads - Caravan Park, Wetlands Park Public Toilets, Recreation Centre and Eric Farrow Pavilion	(300.00)
EFT17823	25/06/2026	Officeworks	Stationery Order - Admin and Homecare	(1,054.56)
EFT17824	25/06/2026	Prf Industries Pty Ltd	Replace Failed Track Lighting - Sportsground Oval	(6,296.90)
EFT17825	25/06/2026	Property Supervision Services	Homecare Gardening Services	(3,457.20)
EFT17826	25/06/2026	Reward Hospitality	Cutting Boards, Labels, Stockpot and Knife Sharpener - Homecare	(408.54)
EFT17827	25/06/2026	Security And Key Distributors	Digital Lock Handle - Caravan Park	(41.47)
EFT17828	25/06/2026	Shire Of Narrogin	Health Services - May 2026	(51.75)
EFT17829	25/06/2026	Supagas Pty Limited	Gas Cylinder Equipment Service Charge - Gordon Street Residence	(99.00)
EFT17830	25/06/2026	Swat Wagin	Treat Termites - Hornsby Park and Sportsground / Pest Treatment - Gordon Street Residence	(1,327.70)
EFT17831	25/06/2026	Synergy	Synergy Accounts - Various	(4,399.65)
EFT17832	25/06/2026	Team Global Express Pty Ltd	Freight Costs	(43.86)
EFT17833	25/06/2026	WA Reticulation Supplies	Valves, Saddles and Nipple - Water Harvesting	(264.35)
EFT17834	25/06/2026	Wagin Iga X-press	Newspapers, Glue Stick, Tissues and Kitchen Refreshments - Admin Office / Catering Supplies - Homecare / Batteries for Reticulation - Town Square / Catering Supplies - Council Meeting	(565.12)
EFT17835	25/06/2026	Wagin Mowers	Replacement Heads - Whipper Snippers (P30)	(88.00)
EFT17836	25/06/2026	Wagin Truck Centre	UHF CB Radio - Isuzu Tip Truck (P42)	(490.50)
EFT17837	25/06/2026	Wallis Computer Solutions	New User Set Up - Homecare / New Mailbox Setup - Caravan Park	(360.36)
EFT17838	25/06/2026	Joseph Stuart	Bond Refund - Community Gym Fob	(50.00)
EFT17839	25/06/2026	Kerry Enright	Bond Refund - Venue Hire	(300.00)
EFT17840	25/06/2026	Leighton Dudenhoeffer	Bond Refund - Venue Hire	(300.00)
EFT17841	25/06/2026	Lilli May Worth	Bond Refund - Community Gym Fob	(50.00)
EFT17842	25/06/2026	Scott Sterkenburg	Refund - Standpipe Swipe Card Bond	(20.00)
EFT17843	25/06/2026	Shire Of Wagin	Forfeit of Community Gym Fob Bond	(50.00)
EFT17844	25/06/2026	Stephen Midgley	Bond Refund - Community Gym Fob	(50.00)
EFT17845	25/06/2026	Stuart Pederick	Rates Refund	(7,575.17)
EFT17846	30/06/2026	Department Of Local Government, Industry Regulation And Safety	BSL - June 2026	(38.35)
EFT Payment Total				(258,448.62)
Direct Debit Payments				
DD6793.1	04/06/2026	Aware Super	Superannuation Contributions	(6,488.36)
DD6793.2	04/06/2026	The Trustee for Trojan Self Managed Super Fund	Superannuation Contributions	(659.67)
DD6793.3	04/06/2026	CareSuper	Superannuation Contributions	(218.87)
DD6793.4	04/06/2026	Hesta Super Fund	Superannuation Contributions	(154.89)
DD6793.5	04/06/2026	Hostplus	Superannuation Contributions	(267.86)
DD6793.6	04/06/2026	Mercer Super	Superannuation Contributions	(760.00)
DD6793.7	04/06/2026	Rest Administration	Superannuation Contributions	(2,522.51)
DD6793.8	04/06/2026	Active Super	Superannuation Contributions	(352.93)
DD6793.9	04/06/2026	Australian Super Administration	Superannuation Contributions	(2,585.77)
DD6804.1	01/06/2026	Commonwealth Bank of Australia (CBA)	Mastercard to 27 May 2026	(4,499.38)
DD6812.1	04/06/2026	Rest Administration	Superannuation Contributions	(88.94)
DD6816.1	18/06/2026	Aware Super	Superannuation Contributions	(6,858.24)
DD6816.2	18/06/2026	CareSuper	Superannuation Contributions	(174.89)
DD6816.3	18/06/2026	Hesta Super Fund	Superannuation Contributions	(192.31)
DD6816.4	18/06/2026	Hostplus	Superannuation Contributions	(365.28)

DD6816.5	18/06/2026	Mercer Super	Superannuation Contributions	(835.55)
DD6816.6	18/06/2026	Rest Administration	Superannuation Contributions	(2,361.36)
DD6816.7	18/06/2026	Active Super	Superannuation Contributions	(351.39)
DD6816.8	18/06/2026	Australian Super Administration	Superannuation Contributions	(2,978.60)
DD6816.9	18/06/2026	Prime Super	Superannuation Contributions	(623.95)
DD6828.1	04/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 02/06/2026	(8,436.75)
DD6828.2	16/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 12/06/2026	(3,812.00)
DD6828.3	17/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 15/06/2026	(3,026.05)
DD6828.4	12/06/2026	Commonwealth Bank of Australia (CBA)	CBA Reject Return Fee	(2.50)
DD6828.5	15/06/2026	Commonwealth Bank of Australia (CBA)	CommBiz Transaction Fees - June 2026	(195.39)
DD6828.6	18/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 16/06/2026	(347.30)
DD6828.7	18/06/2026	Aussie Broadband Pty Ltd	Broadband - June 2026	(267.00)
DD6828.8	19/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 17/06/2026	(2,886.75)
DD6828.9	22/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 18/06/2026	(1,526.90)
DD6829.1	02/06/2026	Western Australian Treasury Corporation	Loan Repayment SS#141 June 2026	(11,672.13)
DD6843.1	30/06/2026	Commonwealth Bank of Australia (CBA)	Mastercard to 25 June 2026	(2,142.14)
DD6844.1	25/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 23/06/2026	(2,851.30)
DD6844.2	26/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 24/06/2026	(1,817.85)
DD6844.3	29/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 25/06/2026	(3,257.65)
DD6844.4	30/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 30/06/2026	(25,189.20)
DD6844.5	30/06/2026	Commonwealth Bank of Australia (CBA)	CBA Merchant Fee - June	(432.16)
DD6793.10	04/06/2026	Prime Super	Superannuation Contributions	(567.98)
DD6793.11	04/06/2026	Smartmonday Prime	Superannuation Contributions	(236.17)
DD6793.12	04/06/2026	Hub24 Super Fund	Superannuation Contributions	(362.70)
DD6793.13	04/06/2026	BT Panorama	Superannuation Contributions	(178.95)
DD6796.20	02/06/2026	Commonwealth Bank of Australia (CBA)	CBA Merchant Fee - May 2026	(376.94)
DD6796.22	03/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 29/05/2026	(6,863.55)
DD6816.10	18/06/2026	Hub24 Super Fund	Superannuation Contributions	(362.70)
DD6816.11	18/06/2026	BT Panorama	Superannuation Contributions	(131.85)
DD6816.12	18/06/2026	The Trustee for Trojan Self Managed Super Fund	Superannuation Contributions	(659.67)
DD6828.10	23/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 19/06/2026	(4,007.45)
DD6828.11	24/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 22/06/2026	(2,105.30)
DD6828.12	05/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 03/06/2026	(704.40)
DD6828.13	24/06/2026	Western Australian Treasury Corporation	Loan Repayment - # 137	(1,907.86)
DD6828.14	08/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 04/06/2026	(10,539.40)
DD6828.15	09/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 05/06/2026	(3,347.45)
DD6828.16	10/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 08/06/2026	(5,333.15)
DD6828.17	11/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 09/06/2026	(3,979.25)
DD6828.18	12/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 10/06/2026	(2,001.40)
DD6828.19	15/06/2026	Sandwai Pty Ltd	Sandwai Monthly Fee	(613.80)
DD6828.20	15/06/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 11/06/2026	(1,803.20)
Direct Debit Payments Total				(147,286.99)
Municipal Account - Payments Total				(405,735.61)

SHIRE OF WAGIN
STATEMENT OF MASTERCARD PAYMENTS
For the Period Ended 25 June 2026

Credit Card List of Payments

Chief Executive Officer - Ken Parker

Credit Card	11/06/2026	Perth Mint	Coins - Citizenship Ceremonies	(330.00)
Chief Executive Officer - Ken Parker Total				(330.00)

Deputy Chief Executive Officer - Jonathan Fathers

Credit Card	31/05/2026	Bunnings	Plants - Library / Toilet Brushes - Caravan Park, Works Depot, Infant Health and Sportsground Toilets	(110.66)
Credit Card	3/06/2026	Sealed Performance Batteries	Battery - Community Gym	(41.80)
Credit Card	14/06/2026	Bunnings	Step Ladder - Recreation Centre	(112.00)
Credit Card	15/06/2026	Amazon	Door Mural Sticker - Library	(39.99)
Credit Card	15/06/2026	Shire of Wagin	Department of Transport - Licence Renewal - Staff	(49.40)
Credit Card	15/06/2026	St John Ambulance WA	Defibrillator Cabinet - Sportsground	(520.00)
Credit Card	16/06/2026	Amazon	Baby Change Table - Recreation Centre	(94.67)
Credit Card	17/06/2026	Canva	Postcards - Tourism	(117.00)
Credit Card	20/06/2026	Spotlight	Plastic Table Cover - Recreation Centre	(72.00)
Credit Card	21/06/2026	Bunnings	Shower Curtains - Recreation Centre / Exterior Paint - Library / Switch - Eric Farrow Pavilion / Screws - Cemetery Niche Wall	(182.63)
Credit Card	21/06/2026	Officeworks	Wireless Keyboard and Mouse - Administration Office	(141.00)
Credit Card	24/06/2026	Action Laser Cutting	Stainless Steel Plate - Cemetery Niche Wall	(330.99)
Deputy Chief Executive Officer - Jonathan Fathers Total				(1,812.14)

Manager of Works - Allen Hicks

Manager of Works - Allen Hicks Total				0.00
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Manager of Finance - Donna Fawcett

Manager of Finance - Donna Fawcett Total				0.00
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Fees and Charges

Fees and Charges Total				0.00
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Credit Card List of Payments Total				(2,142.14)
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SHIRE OF WAGIN
STATEMENT OF FUEL CARD PAYMENTS
For the Period Ended 30 June 2026

Fuel Card List of Payments

Chq/EFT	Date	Name	Description	Amount
EFT17751	11/06/2026	BP Australia Pty Ltd	Diesel - Bushfire Risk Mitigation Coordinator / Monthly Card Fees - Bushfire Brigades	(703.21)
EFT17758	11/06/2026	Great Southern Fuel Supply	Unleaded Fuel - Darkan Homecare Vehicle (P86)	(66.73)
Fuel Card List of Payments Total				(769.94)
Transaction Card - Payments Total				(2,912.08)

8.1.3 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

A non-exhaustive update on issues includes:

Citizenship Ceremony

The Shire conducted its largest ever Citizenship Ceremony welcoming fifteen new Citizens at the Eric Farrow Pavillion on 8 July 2026. Ceremonies are conducted by the Shire within the very strict parameters of the Department of Home Affairs.

The associated Facebook post attracted 141 'likes' and the story was featured in local newspapers.



Independent Review into the Financial Sustainability and Governance of Racing and Wagering WA

On 3 July a meeting was held with the independent person conducting the Review into the Financial Sustainability and Governance of Racing and Wagering WA and with the Wagin Trotting Club and Shire of Wagin. The meeting which was held prior to the July trotting club event had been facilitated by the Shire.

Mosquito management

Following the advice from the UWA intern and Department of Health's Biological and Applied Environmental Health Hazards team, the Shire's fogging efforts will be complemented with the deployment of Graybate and Vectobac in granular form in selected Shire waterways and drains.

New residents event

A date for the new residents event has been set as Thursday, 15 October 2026.

Housing projects

Groundworks have commenced at the Wagin Cottage Homes sites with groundworks at the Shire's housing site to commence following Council's approval.

Shire consultant planning services

A change has been made in the consultant used to provide planning services on behalf of the Shire with the intention of reducing potential or perceived barriers to development.

Liaison with State Government Departments

Officers continue to pursue State Government Departments on a number of outstanding matters with some correspondence unanswered. The Shire's application to have the Old Roads Building amended to commercial zone has been followed up several times with the WA Planning Commission.

Officers have also continued to advocate for the State Government to make the 27 serviced residential blocks around Scadden and Sawle St available to the market and separately written to several private land owners regarding their intentions with vacant land.

Officers met with the new engagement manager for the great southern region at Western Power. The meeting provided the opportunity to discuss the following matters:

- Pole top maintenance
- The timetable for residential connections
- The timetable for public facilities works
- The pole on the corner of Collie Lake King and Vernon St.

Bushfire Mitigation Activity Fund

Last week the State Government announced more than \$5.1 million in Bushfire Mitigation Activity Fund grants to 41 local governments to undertake 752 bushfire mitigation treatments on State-owned land, including planned burns, firebreak maintenance and fuel reduction activities.

The Shire of Wagin was not one of the local governments.

Earlier in the year the Shire agreed to DFES' offer to have a Bush Fire Mitigation Coordinator appointed. This role is to apply for and manage this funding. The Coordinator has advised that:

The Shire is preparing a three year mitigation programme targeting Mount Latham, Wagin Lake and eligible Crown land south of Lloyd Street

Current work is focused on Mount Latham, where environmental assessments are underway to ensure proposed burn areas do not impact endangered fauna or sensitive Eucalypt woodland communities

Environmental checks include flora and fauna surveys, habitat assessments and compliance with State environmental and mitigation guidelines

Once environmental clearance is confirmed, burn block design, treatment sequencing and final programme scoping will be completed for submission in the upcoming MAF GP funding round

Applications close September with notification of grants to follow.

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

Date	Meeting attended
16 June	Budget workshop
18 June	Staff Accommodation Meeting
23 June	Ordinary Council Meeting
1 July	Internship check-in
3 July	Independent Review into the Financial Sustainability and Governance of Racing and Wagering WA
8 July	Citizenship Ceremony
15 July	Site visit – Wagin Cottage Homes
16 July	Wagin Motorcycle Club
17 July	Western Power

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:

20	CEO	16-Jun-26	Creditor Payment
36	CEO	16-Jun-26	Small Debt Write Off (5 Debits - \$5.77)
20	CEO	18-Jun-26	Creditor Payment - Payroll
20	CEO	18-Jun-26	Creditor Payment
20	CEO	25-Jun-26	Creditor Payment
20	CEO	2-Jul-26	Creditor Payment - Payroll
20	CEO	2-Jul-26	Creditor Payment
36	CEO	3-Jul-26	Small Debt Write Off (5 Debits - \$1.45)
20	CEO	8-Jul-26	Creditor Payment
20	CEO	9-Jul-26	Creditor Payment
20	CEO	16-Jul-26	Creditor Payment - Payroll
20	CEO	16-Jul-26	Creditor Payment
20	CEO	23-Jul-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.

8.1.4 CONSIDERATION OF 2026/27 BUDGET AND SETTING OF RATES

SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.BU.1
STRATEGIC DOCUMENT REFERENCE:	Strategic Community Plan
ATTACHMENTS:	2026/27 Annual Budget

OFFICER RECOMMENDATION

That the Council:

- ADOPTS**, in accordance with section 6.16 of the *Local Government Act 1995*, the Fees and Charges contained within attachment 1.
- NOTES**, in accordance with section 6.36(4) of the *Local Government Act 1995*, that no submissions were received pertaining to the objects and reasons for each proposed rate and minimum payment.
- IMPOSES**, in accordance with section 6.33 of the *Local Government Act 1995*, the following differential general and minimum rates on Gross Rental and Unimproved Values adopted for the purpose of yielding the deficiency disclosed by the Municipal Fund Budget

Rate Type	Minimum Payment \$	Rate in \$
GRV – Non-Commercial/Industrial	\$850	9.8280
GRV – Commercial/Industrial	\$1,000	13.0576
UV - General	\$875	0.3040
UV - Commercial energy generation and storage	\$850	0.6080

- ADOPTS**, in accordance with section 6.45 of the *Local Government Act 1995*, the following options for payment of rates or service charges and **NOMINATES** the following due dates for the payment of rates in full and by instalments.

Option One:

Single Full Payment 5 October 2026

Option Two:

First Instalment 5 October 2026

Second Instalment 9 February 2027

Option Three:

First Instalment 5 October 2026

Second Instalment 7 December 2026

Third Instalment 9 February 2027

Fourth Instalment 12 April 2027

5. **ESTABLISHES a discount of 5% applicable to current year rates only, excluding rubbish and ESL charges, to ratepayers if full payment of all outstanding rates, including any arrears, is received no later than close of business on Monday 5 October 2026.**
6. **ADOPTS, in accordance with section 6.47 of the *Local Government Act 1995*, the following Concessions and Waivers:**

Assess#	Ratepayer	Type	Percent	Amount
A637	St John Ambulance	Rubbish	100%	\$420.00
A2101	Wagin Care & Share	Rubbish	100%	\$420.00
A106	Wagin CWA	Rates	100%	\$1,347.54
A106	Wagin CWA	Rubbish	100%	\$420.00
A1714	Waratah Lodge (Juniper)	Rubbish	100%	\$420.00
A1560	Grainfeeds Pty Ltd	Rates	25%	\$3,264.40
A2283	Unigrain Pty Ltd	Rates	25%	\$13,547.26
A2400	Gilmac Pty Ltd	Rates	25%	\$19,586.40
	Total			\$39,425.60

7. **ADOPTS the following charges and interest rates in relation to rate debtors in the 2026/27 Budget.**
 - a. **Interest on overdue rates and general debtors 7%**
 - b. **Interest on rate instalment payments 5.5%**
 - c. **Instalment administration fee (per instalment) \$7.00**

d. **Penalty interest will be calculated on all outstanding rates and rubbish charges after 5 October 2026**

8. **ADOPTS, in accordance with section 6.2 of the *Local Government Act 1995*, the Municipal Fund Budget as contained in attachment 1, Statutory Statements and Notes (including supplementary information) for the year ending 30 June 2027.**

9. **ADOPTS, in accordance with Regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996*, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2026/27 for reporting material variances shall be \$20,000.**

BRIEF SUMMARY

The purpose of this report is to enable Council to consider the adoption of the 2026/27 Budget together with supporting schedules, including adoption of fees and charges, rate in the dollar and minimum payments and other consequential matters arising from the budget papers, to meet its obligations under the annual integrated planning and reporting processes.

BACKGROUND/COMMENT

Relevant Previous Decisions of Council

At its meeting held on 23 June 2026, the Council resolved that it:

1. *ENDORSES a total rate yield for 2026/2027 budget purposes, which will derive a proposed \$3,152,641 in net rate revenue.*
2. *NOTES that a 25% discount on new GRV rates assessments A1560, A2283 and A2045, would reduce the rate yield in Part 1 above to \$3,116,243.*
3. *ENDORSES for the purpose of advertising the following proposed Differential Categories, Rates and Minimum Payments for the Shire of Wagin for the 2026/27 rating year:*

<i>Rate Category</i>	<i>Rate in Dollar</i>	<i>Minimum Payment</i>
<i>GRV – Non-Commercial / Industrial</i>	<i>9.8280</i>	<i>\$850</i>
<i>GRV – Commercial / Industrial</i>	<i>13.0576</i>	<i>\$1,000</i>
<i>UV - General</i>	<i>0.3040</i>	<i>\$875</i>
<i>UV - Commercial energy generation and storage</i>	<i>0.6080</i>	<i>\$850</i>

4. *AUTHORISES the Chief Executive Officer to advertise for public comment, the Differential General Rates and the Minimum Payments Statement of Objects and Reasons as shown in the attachment (as modified to set a minimum rate of \$1,000 for GRV– Commercial/Industrial properties), as per the requirements of section 6.36 of the Local Government Act 1995.*

Public Notice for comment on the Differential General Rates and the Minimum Payments Statement of Objects and Reasons commenced on 26 June 2026 via the Shire's official website, Shire noticeboards, Narrogin Observer, Wagin Woolpress and social media. Public comment and submissions were invited within 21 days to 20 July 2026, with no submissions received.

The proposal for differential rates as detailed in the Objectives and Reasons published by the Shire of Wagin remains supported and recommended for adoption by Council.

Economic Environment

The Australian Bureau of Statistics (ABS) has reported that the Consumer Price Index (CPI) in Perth has risen by 4.6% between March 2025 and March 2026.

Rates

Minimum rated properties will increase by either 10% (GRV non-commercial), 13% (UV General) or 29% (GRV Commercial / Industrial). Maintaining an above average increase on GRV and UV General properties will bring the Shire of Wagin more into line with the regional average over time. The increase in minimum rates on GRV Commercial / Industrial properties is considered to be critical to overcoming land development inertia.

The budget proposes a 6.8% increase in rate yield. This equates to a 4.7% increase in the effective rates yield disregarding the increase on three assessments that transitioned from UV to GRV. However, rates on non-minimum rated properties (almost 80% of properties) will increase on average by just 3.5%.

As agreed during the budget workshops, the rates proposals include a phasing in of gross rental values to the following assessments, which were prior to 2025/26, minimum rated on an unimproved value.

Assess#	Ratepayer	Assessed Rates	Percent Discount	Amount
A1560	Grainfeeds Pty Ltd	\$13,057.60	25%	\$3,264.40
A2283	Unigrain Pty Ltd	\$54,189.04	25%	\$13,547.26
A2400	Gilmac Pty Ltd	\$78,345.60	25%	\$19,586.40

The UV differential rate category for commercial energy generation and storage has been continued. This is for farmland properties that have a commercial energy generation and storage development, such as windfarm or battery storage. There will not be any properties impacted by this differential rate in the next few years.

While acknowledging the symbolic aspect, the Shire of Wagin aims to be proactive and give advance notice to ratepayers and power producers of the proposal as the onset of windfarms and the like will involve significant regulatory and other costs for the Shire. Wind farms are expected to have a significantly greater financial impact on the Shire compared to traditional farmland.

Currently, we have applied a nominal differential rate twice that of general unimproved land value. This is a preliminary estimate because we do not yet have firm data on the impost to the Shire or the properties impacted. If this proposal goes forward, we will need to conduct a much more rigorous assessment to determine the rate to apply.

Budget Development

The 2026/27 budget has been prepared following on from the Works Advisory Committee held on 17 February 2026 and Budget Workshops held on 18 May 2026 and 16 June 2026.

Further to the budget workshops, all changes have been incorporated into this document along with all committed projects not completed as of 30 June 2026. The 2026/27 Budget has been prepared to include a 6.8% increase in the rate revenue.

A balanced budget has been prepared and has been converted to the required statutory format for final adoption. The anticipated surplus at the end of 2025/26 is \$2,132,177. The above recommendations are required for Council to formally adopt the 2026/27 Budget.

Statement of Comprehensive Income

The Statement of Comprehensive Income in the 2026/27 Budget includes \$6,088,025 for operating income (inclusive of rates), \$1,294,936 in capital grants and \$10,068,142 of operating expenditure (including \$3,521,475 of non-cash depreciation expenditure).

Material Variances

Regulation 34 (5) of the Local Government (Financial Management) Regulations 1996, relating to the preparation of monthly financial reports to Council, states that each financial year, a local government is to adopt a percentage or value, calculated in accordance with Australian Accounting Standard (AAS) 5, Materiality, to be used in statements or financial activity for reporting material variances. For several years, Council has opted for reporting on material variances in value only and this value has been set at \$20,000.

The reporting of variances is done on the differences between the actual figures and the monthly budget for each program. The monthly budget is estimated and is often not achieved due to unforeseen events or delays. It is therefore sensible to make this reporting simple by selecting an amount and set this amount to \$20,000.

Capital Works Program

The Shire is proposing a substantial Capital Works program for the 2026/27 financial year with budgeted projects of \$3,849,604.

Major projects planned to commence / continue in 2026/27 include the following (excludes carry forward projects):

Land & Buildings

Dental Clinic Repainting	\$7,500
Public Toilet Block Upgrades	\$10,600
Sportsground Grandstand Roller Door	\$8,000
Wedgicarrup Hall Upgrades	\$9,000
Courthouse/Library - Reattach Ridge Capping & Tiles	\$10,000
Town Hall Kitchen Improvements	\$15,000
New Staff House 1 (3 x 2 modular)	\$499,160
New Staff House 2 (3 x 2 modular)	\$499,160
Replacement of Carpet – Staff House	\$8,000

Plant

DCEO Vehicle	\$70,000
Ranger Vehicle	\$42,000
Homecare Gardeners Ute	\$22,000
Homecare Gardeners Trailer	\$7,500
Side Tipper Truck 13T	\$225,000
Street Sweeper	\$65,000
Haulotte HTA 13P Trailer Mounted Boom Lift	\$65,000

Furniture & Equipment

Dual CCTV / ANPR - 11 Arthur Road	\$40,000
Cable Machine - Community Gym	\$10,300
Chlorine & Acid Controllers - Swimming Pool	\$32,000
Portable Lighting Towers - Swimming Pool	\$18,100
Metro Count Road Counter	\$5,600

Roads

Shire - Main Drain/Padbury Lane	\$30,000
Shire - Culvert repairs as needed	\$75,000
RRG - Beaufort Road - Reconstruct Seal Widen SLK 8.3 to 10.3	\$268,158
RRG - Jaloran Road - Reseal - SLK 8.72 to 11.72	\$127,237
RRG - Ballagin Road - Reconstruct Seal Widen - SLK 4.0 to 6.0	\$391,938
RTR - Norring Road - Reconstruct Seal Widen - SLK 0.0 to 1.5	\$234,063
RTR - Behn Ord Road - Reconstruct Seal Widen SLK 1.29 to 2.79	\$114,202
RTR - Bockaring Road - Reconstruct Seal Widen - SLK 2.0 to 4.12	\$244,799
CRF - Stewart Street - Seal Widen - SLK 0.0 to 0.31	\$134,103
Shire - Bullock Hills Road - Gravel Shoulders - SLK 2.58 to 3.78	\$21,604
Shire - Lime Lake West Road - Gravel Sheet - SLK 3.92 to 6.03	\$59,148
Shire - Robinson Road - Gravel Sheet - SLK 3.81 to 4.33	\$18,499
Shire - Trenton Street - Kerbing - Theta to Tudhoe (South)	\$9,600
Shire - Theta Street - Kerbing - Both Sides	\$18,000
Shire - Bullock Hills Road - Reseal - SLK 10.0 to 10.67	\$105,278
Shire - Pabury Lane - Reseal	\$7,880

Footpaths

Shire - Footpath - Trenton Street (Theta to Tudhoe)	\$36,000
Shire - Footpaths - Theta Street (Thornton to Trenton)	\$36,000
Shire - Footpaths - Ballagin Street (North of Sirdar Street)	\$72,000

Infrastructure Other

Shade Sails - Swimming Pool	\$10,000
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The draft 2026/27 draft budget is ambitious and asset focused. It is a budget that will enable the Shire to build and repair tangible things. It is also aligned to the priorities of the draft Strategic Community Plan.

The context to deliver such a budget is challenging with both the cost increases that were being experienced prior to the latest conflict in the Middle East and those that have only increased since the start of the year. To keep rate increases low and deliver this ambitious, capital-focused program, reserve funds have been utilised.

The potential volatility of fuel and bitumen prices will likely have an impact on the Shire's road program in particular. Changes have been made to the original program (which was set prior to the middle east hostilities) mainly by increasing the value of

some Shire funded projects and deleting others. Depending on tender prices for bitumen and other inputs, the Shire may also need to seek approval to change the reduce the scope of works for grant funded road projects (Regional Roads Group and Roads to Recovery). Adjustments that have been made and contemplated for road projects are detailed below:

Project	Original Cost	Revised Cost	SLK	Possible SLK adjustment
RRG - Beaufort Road	\$268,158	\$268,158	SLK 8.3 to 10.3	SLK 8.3 to 9.9
RTR - Norring Road	\$190,919	\$234,063	SLK 0.0 to 1.5	N/A
RTR - Behn Ord Road	\$291,081	\$114,202	SLK 1.29 to 2.79	SLK 1.29 to 2.29
Shire - Bullock Hills Road	\$20,000	\$21,604	SLK 2.58 to 3.78	N/A
Shire - Lime Lake West Road	\$54,578	\$59,148	SLK 2.58 to 3.78	N/A
Shire - Robinson Road	\$17,062	\$18,499	SLK 3.81 to 4.33	N/A
CRF - Stewart Road	\$109,041	\$134,103	SLK 0.0 to 0.31	SLK 0.0 to 0.28
RRG - Jaloran Road	\$127,237	\$127,237	SLK 8.72 to 11.72	SLK 8.72 to 10.07
Shire - Bullock Hills Road	\$70,932	\$105,278	SLK 10.0 to 10.67	N/A
Shire - Pabury Lane	\$6,000	\$7,880	SLK 0.0 to 0.04	N/A
RRG - Ballagin Road	\$391,938	\$391,938	SLK 4.0 to 6.0	SLK 4.0 to 5.7
Shire - Culvert repairs	\$100,000	\$75,000	As required	N/A
RTR - Bockaring Road	\$190,919	\$244,799	SLK 2.0 to 4.12	N/A

There have also been some adjustments to the kerbing and footpaths programs, in anticipation of moderate cost increases for concrete, as well as funding for road maintenance.

The 2026/27 Budget continues the Shire's focus on a capital program that supports improvement of the Shire's roads and facilities. The budget includes capital grants of \$1,294,936 and operating grants of \$1,650,253. This excludes the prepaid portion of Commonwealth Financial Assistance Grants (approximately \$1,805,386 or 82%).

This approach is possible because of the fiscal responsibilities of Councils and administrations past, but Officers suggest also using reserves selectively to continue to deliver specific capital projects and major maintenance that is much needed for our buildings and facilities is sound financial management.

Despite increasing challenges associated with providing services to the community in an economic environment of increasing costs, the Shire continues to look for ways to reduce expenditure on operational spends to ensure the continued financial sustainability of the Shire of Wagin.

The budget through the purchase of equipment like an elevated work platform and the selection and prioritisation of maintenance jobs also enables the Shire to be more self-sufficient and less reliant on contractors to do maintenance projects. This will help keep costs down but also improve the timeliness of critical maintenance.

CONSULTATION/COMMUNICATION

Elected Members, Chief Executive Officer, DCEO, Manager of Works, Manager of Finance, Finance Officers, and public consultation as prescribed by regulation. Public comment and submissions on the objectives and reasons for differential rates were invited within 21 days to 20 July 2026, with no submissions received.

STATUTORY/LEGAL IMPLICATIONS

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

Divisions 5 and 6 of Part 6 of the Act refer to the setting of budgets and raising of rates and charges. The Local Government (Financial Management) Regulations 1996 details the form and content of the budget. The 2026/27 Budget as presented is considered to meet statutory requirements.

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

POLICY IMPLICATIONS

No direct policy implications.

FINANCIAL IMPLICATIONS

The adoption of budget will enable Council to operate financially in 2026/27.

STRATEGIC IMPLICATIONS

The Council's Strategic Community Plan was a key document when formulating the budget.

VOTING REQUIREMENTS

Absolute Majority.



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ANNUAL BUDGET
SHIRE OF WAGIN



2026/27 Budget

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2026/27 Budget

Executive Summary

The budget comprises expenditure of \$14.4 million including operating expenditure of \$10.0 million and capital expenditure of \$3.85 million. Overall, the budget continues deliver of the Corporate Business Plan including the Shire's capital program and ensures funding for the extensive services provided by the Shire including Homecare.

The headline investment is tackling staff accommodation by proposing a funding model for the staff accommodation strategy. This program will result in the renewal of the Shire's housing stock and introduce two new staff houses.

The draft 2026-27 draft budget is ambitious and asset-focused. It is a budget that will enable the Shire to build and repair tangible things. It is also aligned to the priorities of the draft Strategic Community Plan.

The context to deliver such a budget is challenging with both the cost increases that were being experienced prior to the latest conflict in the Middle East and those that have only increased since the start of the year. To keep rate increases low and deliver this ambitious, capital-focused program, reserve funds have been utilised selectively to continue to deliver specific capital projects and major maintenance that is much needed for our buildings and facilities is sound financial management.

Despite increasing challenges associated with providing services to the community in an economic environment of increasing costs, the Shire continues to look for ways to reduce expenditure on operational spends to ensure the continued financial sustainability of the Shire of Wagin.

The budget through the purchase of equipment like an elevated work platform and the selection and prioritisation of maintenance jobs also enables the Shire to be more self-sufficient and less reliant on contractors to do maintenance projects. This will help keep costs down but also improve the timeliness of critical maintenance.

The budget reflects that agility is required in budget setting. The Shire is grants dependent to achieve many of its capital and discretionary operating projects. Many of these grants are opportune and rely on co-contributions from the Shire.

Rates Income

Minimum rated properties will increase by either 10% (GRV non commercial), 13% (UV General) or 29% (GRV Commercial / Industrial). Maintaining an above average increase on GRV and UV General properties will bring the Shire of Wagin more into line with the regional average over time. The increase in minimum rates on GRV Commercial / Industrial properties is considered to be critical to overcoming land development inertia.

The budget proposes a 6.8% increase in rate yield. This equates to a 4.7% increase in the effective rates yield disregarding the increase on three assessments that transitioned from UV to GRV. However, rates on non-minimum rated properties (almost 80% of properties) will increase on average by just 3.5%.

This year the Shire has continued with differential rating within the GRV category. This followed on from the revaluation of GRV properties carried out by the Valuer General in 2022/23 which saw a wide variance between commercial and residential property value increases.

By adopting differential rates, it is possible to set a different rate in the dollar for each sub-group and thereby make a more equitable change for all ratepayers. Rate increases assist in provision of service delivery that meets reasonable community needs.

The UV differential rate category for commercial energy generation and storage introduced in 2024/25 has been continued. This is for farmland properties that have a commercial energy generation and storage development, such as windfarm or battery storage. There will not be any properties impacted by this differential rate in the next few years.

While acknowledging the symbolic aspect, the Shire of Wagin aims to be proactive and give advance notice to ratepayers and power producers of the proposal as the onset of windfarms and the like will involve significant regulatory and other costs for the Shire. Wind farms are expected to have a significantly greater financial impact on the Shire compared to traditional farmland.

Grants

Part of the annual Commonwealth Financial Assistance Grant (\$1,805,386 or 82%) was paid in advance in June 2026 and was classified as 2025/26 income. The remaining figure for 2026/27 is estimated at \$389,289.

Regional Road Group funds of \$576,072 have been allocated to Beaufort, Ballagin and Jaloran Roads. Commodity Route funding of \$72,694 will be spent on Stewart Road.

Roads to Recovery funding of \$593,064 funds will be spent on Bockaring, Norring and Behn Ord Roads. The untied Direct Road Grants amount has increased to \$201,545.

A year-on-year comparison of major grant income is outlined below:

Grant	2026/27	25/26
General Purpose Grant	\$1,441,697	\$1,368,903
General Purpose Road Grant	\$ 752,978	\$ 709,686
Roads to Recovery	\$ 593,064	\$ 499,422
Road Project Grant	\$ 574,407	\$ 468,405
Road Direct Grant	\$ 201,545	\$ 186,436

Reserve Accounts

The Council commences the new financial year with \$3,691,211 in its reserve accounts. This budget includes transfers to and from reserves and interest with a predicted reduction overall in reserve funds of \$385,245, mainly attributable to use of \$658,500 for the staff housing project. In response to the Landfill Planning and Closure Plan received by Council at the meeting on 23 June 2026 recommending an annual reserve contribution for anticipated landfill closure costs, a \$20,000 transfer to the Refuse Site Rehabilitation Reserve has been budgeted. The proposed transfers are shown on page 18 of the budget. The projected closing balance is \$3,305,966 at the end of the 2026/27 financial year.

Debt Servicing

The outstanding loan principal at 1 July 2026 is \$246,085 inclusive of Self - Supporting Loans. The principal repayments for 2026/27 amount to \$68,035 and interest payable \$24,936 (incl Government Guarantee). A new loan of \$400,000 is proposed for the staff housing project, leaving a balance of \$578,051 at 30 June 2027.

The self-supporting component of the above loan balance as at 1 July 2026 is

\$64,661 with principal repayments of \$14,512 and interest of \$3,227. The self-supporting loan balance will be \$50,149 at 30 June 2027, with the loan for the Wagin Ag Society being fully repaid.

Capital Works Program

The Capital Works Program totals \$3,849,604. This is split into the following categories:

Buildings	\$1,126,957
Furniture & Equipment	\$106,000
Plant & Equipment	\$496,500
Roads and Drainage	\$1,931,046
Footpaths	\$144,000
Other Infrastructure	\$45,101

The Council's contribution to these works totals \$2,154,668 while the balance of the \$1,296,936 is derived from grant funding and \$400,000 from loan funding. Capital Income includes provision for the sale of vehicles totalling \$166,000.

Capital Expenditure

The following major capital expenditure items have been included in the budget (excluding carry forward projects):

Land & Buildings

Dental Clinic Repainting	\$7,500
Public Toilet Block Upgrades	\$10,600
Sportsground Grandstand Roller Door	\$8,000
Wedgicarrup Hall Upgrades	\$9,000
Courthouse/Library - Reattach Ridge Capping & Tiles	\$10,000
Town Hall Kitchen Improvements	\$15,000
New Staff House 1 (3 x 2 modular)	\$499,160
New Staff House 2 (3 x 2 modular)	\$499,160
Replacement of Carpet – Staff House	\$8,000

Plant

DCEO Vehicle	\$70,000
Ranger Vehicle	\$42,000
Homecare Gardeners Ute	\$22,000
Homecare Gardeners Trailer	\$7,500
Side Tipper Truck 13T	\$225,000
Street Sweeper	\$65,000
Haulotte HTA 13P Trailer Mounted Boom Lift	\$65,000

Furniture & Equipment

Dual CCTV / ANPR - 11 Arthur Road	\$40,000
Cable Machine - Community Gym	\$10,300
Chlorine & Acid Controllers - Swimming Pool	\$32,000
Portable Lighting Towers - Swimming Pool	\$18,100
Metro Count Road Counter	\$5,600

Roads and Drainage

Shire - Main Drain/Padbury Lane	\$30,000
Shire - Culvert repairs as needed	\$75,000
RRG - Beaufort Road - Reconstruct Seal Widen SLK 8.3 to 10.3	\$268,158
RRG - Jaloran Road - Reseal - SLK 8.72 to 11.72	\$127,237
RRG - Ballagin Road - Reconstruct Seal Widen - SLK 4.0 to 6.0	\$391,938
RTR - Norring Road - Reconstruct Seal Widen - SLK 0.0 to 1.5	\$234,063
RTR - Behn Ord Road - Reconstruct Seal Widen SLK 1.29 to 2.79	\$114,202
RTR - Bockaring Road - Reconstruct Seal Widen - SLK 2.0 to 4.12	\$244,799
Shire - Bullock Hills Road - Gravel Shoulders - SLK 2.58 to 3.78	\$21,604
CRF - Stewart Road - Seal Widen - SLK 0.0 to 0.31	\$134,103
Shire - Lime Lake West Road - Gravel Sheet - SLK 3.92 to 6.03	\$59,148
Shire - Robinson Road - Gravel Sheet - SLK 3.81 to 4.33	\$18,499
Shire - Trenton Street - Kerbing - Theta to Tudhoe (South)	\$9,600
Shire - Theta Street - Kerbing - Both Sides	\$18,000
Shire - Bullock Hills Road - Reseal - SLK 10.0 to 10.67	\$105,278
Shire - Pabury Lane - Reseal	\$7,880

Footpaths

Shire - Footpath - Trenton Street (Theta to Tudhoe)	\$36,000
Shire - Footpaths - Theta Street (Thornton to Trenton)	\$36,000
Shire - Footpaths - Ballagin Street (North of Sirdar Street)	\$72,000

Other Infrastructure

Shade Sails - Swimming Pool	\$10,000
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Statutory Budget

SHIRE OF WAGIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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

To have 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.

SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	3,024,829	2,826,350	2,811,809
Grants, subsidies and contributions		1,650,253	3,942,546	2,043,431
Fees and charges	13	800,339	773,429	782,913
Interest revenue	9(a)	206,922	235,957	230,462
Other revenue		362,065	383,223	454,218
		6,044,408	8,161,505	6,322,833
Expenses				
Employee costs		(3,460,445)	(3,255,777)	(3,136,523)
Materials and contracts		(2,332,631)	(2,248,875)	(2,236,781)
Utility charges		(341,101)	(377,680)	(349,806)
Depreciation	6	(3,521,475)	(3,474,146)	(3,439,465)
Finance costs	9(c)	(22,477)	(15,012)	(17,682)
Insurance		(200,573)	(216,423)	(212,447)
Other expenditure		(188,338)	(178,540)	(212,236)
		(10,067,040)	(9,766,453)	(9,604,940)
		(4,022,632)	(1,604,948)	(3,282,107)
Capital grants, subsidies and contributions		1,294,936	1,325,460	1,263,394
Profit on asset disposals	5	43,617	67,046	47,008
Loss on asset disposals	5	(1,101)	(6,466)	(9,560)
		1,337,452	1,386,040	1,300,842
Net result for the period		(2,685,180)	(218,908)	(1,981,265)
Total comprehensive income for the period		(2,685,180)	(218,908)	(1,981,265)

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

SHIRE OF WAGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Rates		\$ 3,029,979	\$ 2,866,658	\$ 2,811,809
Grants, subsidies and contributions		935,714	3,202,700	2,046,081
Fees and charges		800,339	773,429	782,913
Interest revenue		206,922	235,957	230,462
Goods and services tax received		721,474	689,937	0
Other revenue		362,065	383,223	454,218
		6,056,493	8,151,904	6,325,483

Payments

Employee costs		(3,435,080)	(3,276,036)	(3,108,063)
Materials and contracts		(1,606,117)	(1,480,672)	(2,224,936)
Utility charges		(341,101)	(377,680)	(349,806)
Finance costs		(22,477)	(15,437)	(17,682)
Insurance paid		(200,573)	(216,423)	(212,447)
Goods and services tax paid		(726,264)	(690,160)	0
Other expenditure		(188,338)	(178,540)	(212,236)
		(6,519,950)	(6,234,948)	(6,125,170)

Net cash provided by (used in) operating activities	4	(463,457)	1,916,956	200,313
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(1,729,457)	(1,180,519)	(1,886,907)
Payments for construction of infrastructure	5(b)	(2,120,147)	(1,744,520)	(2,043,921)
Proceeds from capital grants, subsidies and contributions		1,330,786	1,255,047	1,267,769
Proceeds from disposal of property, plant and equipment	5(a)	166,000	293,345	215,273
Proceeds on financial assets at amortised cost - self supporting loans		14,513	25,331	25,331
Net cash (used in) investing activities		(2,338,305)	(1,351,315)	(2,422,455)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(68,035)	(76,165)	(76,165)
Proceeds from new borrowings	7(a)	400,000	0	1,600,000
Net cash provided by (used in) financing activities		331,965	(76,165)	1,523,835

Net increase (decrease) in cash held

		(2,469,796)	489,476	(698,306)
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Cash at beginning of year		5,918,921	5,429,444	5,429,569
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Cash and cash equivalents at the end of the year	4	3,449,125	5,918,920	4,731,263
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This statement is to be read in conjunction with the accompanying notes.

SHIRE OF WAGIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES

Revenue from operating activities

General rates
Rates excluding general rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue
Profit on asset disposals

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions
Proceeds from disposal of property, plant and equipment
Proceeds from financial assets at amortised cost - self supporting loans

Outflows from investing activities

Acquisition of property, plant and equipment
Acquisition of infrastructure

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings
Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus remaining after the imposition of general rates

Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
2(a)(i)	2,914,516	2,774,514	2,748,685
2(a)	110,313	51,838	63,125
	1,650,253	3,942,546	2,043,431
13	800,339	773,429	782,913
9(a)	206,922	235,957	230,462
	362,065	383,223	454,218
5	43,617	67,046	47,008
	6,088,025	8,228,553	6,369,842
	(3,460,446)	(3,255,777)	(3,136,523)
	(2,332,631)	(2,248,875)	(2,236,781)
	(341,101)	(377,680)	(349,806)
6	(3,521,475)	(3,474,146)	(3,439,465)
9(c)	(22,477)	(15,012)	(17,682)
	(200,573)	(216,423)	(212,447)
	(188,338)	(178,540)	(212,236)
5	(1,101)	(6,466)	(9,560)
	(10,068,142)	(9,772,919)	(9,614,500)
3(c)	3,503,625	3,411,288	3,384,677
	(476,492)	1,866,922	140,019
	1,294,936	1,325,460	1,263,394
5(a)	166,000	293,345	215,273
	14,513	25,331	25,331
	1,475,449	1,644,136	1,503,998
5(a)	(1,729,457)	(1,180,519)	(1,886,907)
5(b)	(2,120,147)	(1,744,520)	(2,043,921)
	(3,849,604)	(2,925,039)	(3,930,828)
	(2,374,155)	(1,280,902)	(2,426,830)
	400,000	0	1,600,000
8(a)	772,267	405,406	266,074
	1,172,267	405,406	1,866,074
7(a)	(68,035)	(76,165)	(76,165)
8(a)	(387,022)	(214,500)	(944,764)
	(455,057)	(290,665)	(1,020,929)
	717,210	114,741	845,145
3	2,133,437	1,432,676	1,441,666
	(476,492)	1,866,922	140,019
	(2,374,155)	(1,280,902)	(2,426,830)
	717,210	114,741	845,145
3	0	2,133,437	0

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

SHIRE OF WAGIN
FOR THE YEAR ENDED 30 JUNE 2027
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1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2025/26 actual balances

Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

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

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
 - *AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- It is not expected these standards will have an impact on the annual budget on initial application.
- *AASB 18 Presentation and Disclosure in Financial Statements*
 - *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*
- These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
 - Expected credit losses on financial assets
 - Impairment losses of non-financial assets
 - Measurement of employee benefits
 - Measurement of provisions

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV Non-Commercial	Gross rental valuation	9.8280	677	8,776,638	862,568	0	862,568	857,612	833,156
GRV Commercial	Gross rental valuation	13.0576	62	2,667,888	348,362	0	348,362	265,887	265,887
UV General	Unimproved valuation	0.3040	268	560,390,000	1,703,586	0	1,703,586	1,651,015	1,649,642
UV Commercial energy generation and storage	Unimproved valuation	0.6080	0	0	0	0	0	0	0
Total general rates			1,007	571,834,526	2,914,516	0	2,914,516	2,774,514	2,748,685
(ii) Minimum payment		Minimum \$							
GRV Non-Commercial	Gross rental valuation	850.00	135	232,356	114,750	0	114,750	104,625	104,625
GRV Commercial	Gross rental valuation	1,000.00	28	77,867	28,000	0	28,000	17,050	17,050
UV General	Unimproved valuation	875.00	109	17,798,984	95,375	0	95,375	80,600	80,600
UV Commercial energy generation and storage	Unimproved valuation	850.00	0	0	0	0	0	0	0
Total minimum payments			272	18,109,207	238,125	0	238,125	202,275	202,275
Total general rates and minimum payments			1,279	589,943,733	3,152,641	0	3,152,641	2,976,789	2,950,960
(iii) Ex-gratia rates									
CBH					21,844	0	21,844	18,196	16,502
					3,174,485	0	3,174,485	2,994,985	2,967,462
Discounts (Refer note 2(e))							(148,308)	(167,331)	(154,350)
Concessions (Refer note 2(f))							(1,348)	(1,302)	(1,302)
Total rates					3,174,485	0	3,024,829	2,826,352	2,811,810
Instalment plan charges							3,000	2,917	5,000
Instalment plan interest							4,000	3,851	4,000
Late payment of rate or service charge interest							10,500	12,133	17,500
							17,500	18,901	26,500

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

05/10/2026

Option 2 (Two Instalments)

05/10/2026

09/02/2027

Option 3 (Four Instalments)

05/10/2026

07/12/2026

09/02/2027

12/04/2027

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	5/10/2026	0.00	0.0%	7.0%
Option two				
First instalment	5/10/2026	7.00	5.5%	7.0%
Second instalment	9/02/2027	7.00	5.5%	7.0%
Option three				
First instalment	5/10/2026	7.00	5.5%	7.0%
Second instalment	7/12/2026	7.00	5.5%	7.0%
Third instalment	9/02/2027	7.00	5.5%	7.0%
Fourth instalment	12/04/2027	7.00	5.5%	7.0%

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV - Non-Commercial	Land & properties with a predominantly residential use	The object of the rate is to be the base by which all other GRV properties are assessed.	The reason for the differential rate is to ensure that all ratepayers make a fair and equitable contribution towards works, services and facilities within the Shire.
GRV - Commercial	Land & properties with a predominantly Commercial or Industrial use.	The object of the rate for this category is to raise additional revenue to contribute towards the budget deficiency.	The higher rate reflects the additional costs associated with the higher level of services provided to the properties in this category. These services include carparking, landscaping and other amenities including costs associated with tourism and economic development that are of benefit to these ratepayers.
UV - General	Land & properties that are predominantly of a rural purpose including mining tenements.	This rating category are properties that are used exclusively for rural use – either residential or commercial and mining tenements. This rate contributes to the services desired by the community.	The reason for this rating category is to ensure that all ratepayers make a reasonable contribution to the cost of providing works, services and facilities within the Shire. This is considered the base rate above which all other UV properties are assessed.
UV - Commercial energy generation and storage	Land & properties that are predominantly of a rural purpose including mining tenements.	The object of the rate for this category is to raise additional revenue to contribute towards the budget deficiency than UV - General properties.	The higher rate reflects the additional costs associated with the regulatory and other costs associated with farmland properties that have a commercial energy generation and storage development, such as windfarm or battery storage.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire will not raise service charges for the year ended 30th June 2027.

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
Rates (Early Payment discount)	Rate	5.0%		\$ 111,910	\$ 138,435	\$ 108,879	Rates received in full by the due date - 5th October 2026
Grainfeeds Pty Ltd	Rate	25.0%		3,264	8,829	8,829	Council resolution
Unigrain Pty Ltd	Rate	25.0%		13,547	3,662	36,642	Council resolution
Gilmac Pty Ltd	Rate	25.0%		19,586	16,405	0	Council resolution
				148,308	167,331	154,350	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
St John Ambulance	Fee and charge	Waiver	100.0%	420	\$ 420	\$ 381	\$ 381	1st bin waived, remaining payable	To assist community groups
Wagin Care & Share	Fee and charge	Waiver	100.0%	420	420	381	381	1st bin waived, remaining payable	To assist community groups
Wagin CWA	Rate	Concession	100.0%	1,348	1,348	1,302	1,302	Council resolution	To assist community groups
Wagin CWA	Fee and charge	Waiver	100.0%	420	420	381	381	1st bin waived, remaining payable	To assist community groups
Waratah Lodge (Juniper)	Fee and charge	Waiver	100.0%	420	420	381	381	1st bin waived, remaining payable	To assist community groups
					3,028	2,826	2,826		

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contributions liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
4	3,449,125	5,918,921	4,731,263
	3,190	14,513	10,819
	198,798	203,948	217,683
	58,753	56,253	45,283
	25,747	20,097	32,056
	3,735,613	6,213,732	5,037,104
	(320,139)	(311,739)	(246,973)
	(15,534)	(8,599)	(27,100)
	(71,945)	(36,095)	(94,589)
7	(31,575)	(52,533)	(218,705)
	(617,136)	(591,770)	(672,773)
	(1,056,329)	(1,000,736)	(1,260,140)
	2,679,284	5,212,996	3,776,964
3(b)	(2,679,284)	(3,079,559)	(3,776,964)
	0	2,133,437	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Reserve accounts
Less: Current assets not expected to be received at end of year
- Financial assets at amortised cost - self supporting loans
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
Add: Current liabilities covered by funds held in reserve account
- Current portion of employee benefit provisions

Total adjustments to net current assets

8	(3,305,966)	(3,691,211)	(4,560,749)
	(3,190)	(14,513)	(10,819)
	31,575	52,533	218,705
	598,297	573,631	575,899
	(2,679,284)	(3,079,559)	(3,776,964)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Movement in current liabilities associated funds held in reserve account:
- Current portion of employee benefit provisions
Non-cash movements in non-current assets and liabilities:
- Employee benefit provisions

Non cash amounts excluded from operating activities

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
5	(43,617)	(67,046)	(47,008)
5	1,101	6,466	9,560
6	3,521,475	3,474,146	3,439,465
	24,666	(2,278)	(10)
	0	0	(17,330)
	3,503,625	3,411,288	3,384,677

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash and cash equivalents		\$ 3,449,125	\$ 5,918,921	\$ 4,731,263
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		3,393,445	3,735,905	124,101
Restricted financial assets at amortised cost - term deposits		0	0	4,558,337
		3,393,445	3,735,905	4,682,438
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	3,305,966	3,691,211	4,560,749
Contract liabilities		15,534	8,599	27,100
Capital grant/contributions liabilities		71,945	36,095	94,589
Total restricted financial assets		3,393,445	3,735,905	4,682,438
(b) Reconciliation of net cash provided by operating activities				
Net result		(2,685,180)	(218,908)	(1,981,265)
Non-cash items:				
Depreciation	6	3,521,475	3,474,146	3,439,465
(Profit) on sale of assets	5	(42,516)	(60,580)	(37,448)
Changes in assets and liabilities:				
(Increase)/decrease in receivables		5,150	3,750	(2,500)
(Increase)/decrease in inventories		(2,500)	(5,970)	5,000
(Increase)/decrease in other assets		(5,650)	12,809	850
Decrease in trade and other payables		8,400	70,732	5,995
(Increase)/decrease in contract liabilities		6,935	(13,351)	5,150
(Increase)/decrease in capital grant/contributions liabilities		35,850	(70,413)	(10,625)
(Increase)/decrease in employee related provisions		25,365	(20,212)	28,460
Decrease in other provisions		0	0	15,000
Capital grants, subsidies and contributions		(1,330,786)	(1,255,047)	(1,267,769)
Net cash provided by/(used in) operating activities		(463,457)	1,916,956	200,313

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment															
Land - freehold land	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5,640	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	1,126,957	0	0	0	0	128,042	0	0	0	0	1,013,257	0	0	0	0
Furniture and equipment	106,000	0	0	0	0	107,238	0	0	0	0	133,700	0	0	0	0
Plant and equipment	496,500	(123,484)	166,000	43,617	(1,101)	939,599	(232,765)	293,345	67,046	(6,466)	739,950	(177,825)	215,273	47,008	(9,560)
Total	1,729,457	(123,484)	166,000	43,617	(1,101)	1,180,519	(232,765)	293,345	67,046	(6,466)	1,886,907	(177,825)	215,273	47,008	(9,560)
(b) Infrastructure															
Infrastructure - roads	1,855,730	0	0	0	0	1,357,601	0	0	0	0	1,535,436	0	0	0	0
Infrastructure - drainage	75,316	0	0	0	0	106,300	0	0	0	0	165,877	0	0	0	0
Other infrastructure and footpaths	189,101	0	0	0	0	280,619	0	0	0	0	342,608	0	0	0	0
Total	2,120,147	0	0	0	0	1,744,520	0	0	0	0	2,043,921	0	0	0	0
Total	3,849,604	(123,484)	166,000	43,617	(1,101)	2,925,039	(232,765)	293,345	67,046	(6,466)	3,930,828	(177,825)	215,273	47,008	(9,560)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - drainage
Other infrastructure and footpaths

By Program

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

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
1,040,524	1,020,122	1,028,951
72,142	68,096	56,779
430,350	415,444	359,154
1,398,537	1,396,043	1,420,193
108,147	107,955	465,672
471,774	466,487	108,716
3,521,475	3,474,146	3,439,465
130,550	130,058	118,747
135,100	115,433	98,280
59,952	58,939	55,303
49,224	48,286	48,076
60,480	59,356	59,075
889,229	879,951	880,857
2,011,630	2,008,083	2,004,343
12,610	12,555	12,555
172,700	161,485	162,229
3,521,475	3,474,146	3,439,465

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	8 to 35 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 50 years
Infrastructure - drainage	75 to 100 years
Other infrastructure and footpaths	10 to 50 years

AMORTISATION

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Swimming Pool Redevelopment	139	WATC	6.0%	123,532	0	(18,066)	105,466	(5,970)	140,704	0	(17,172)	123,532	(6,743)	140,704	0	(17,172)	123,532	(7,833)
Staff Housing	137	WATC	6.0%	57,892	0	(19,954)	37,938	(2,941)	76,683	0	(18,791)	57,892	(4,081)	76,683	0	(18,791)	57,892	(4,670)
Doctor Housing	138	WATC	5.1%	(0)	0	0	0	0	14,871	0	(14,871)	(0)	(514)	14,871	0	(14,871)	0	(824)
Staff Housing	143	WATC	5.2%	0	400,000	(15,502)	384,498	(10,400)	0	0	0	0	0	0	1,600,000	0	1,600,000	0
				181,424	400,000	(53,522)	527,902	(19,310)	232,258	0	(50,834)	181,424	(11,339)	232,258	1,600,000	(50,834)	1,781,424	(13,327)
Self Supporting Loans																		
Wagin Ag Society	141	WATC	3.0%	11,497	0	(11,497)	0	(175)	33,978	0	(22,481)	11,497	(516)	33,978	0	(22,481)	11,497	(1,049)
Wagin Bowls Club	142	WATC	4.7%	53,165	0	(3,015)	50,150	(2,992)	56,015	0	(2,850)	53,165	(3,157)	56,014	0	(2,850)	53,164	(3,306)
				64,662	0	(14,513)	50,150	(3,167)	89,993	0	(25,331)	64,662	(3,673)	89,992	0	(25,331)	64,661	(4,355)
				246,086	400,000	(68,035)	578,052	(22,477)	322,251	0	(76,165)	246,086	(15,012)	322,250	1,600,000	(76,165)	1,846,085	(17,682)

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Staff Housing	WATC	Debenture	10	5.2%	400,000	146,037	400,000	0
					400,000	146,037	400,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	16,000	16,000	16,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	16,000	16,000	16,000
Loan facilities			
Loan facilities in use at balance date	578,052	246,086	1,846,085
Unused loan facilities at balance date	578,052	246,086	1,846,085

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	573,631	24,666	0	598,297	575,909	24,222	(26,500)	573,631	575,899	17,277	0	593,176
(b) Plant Reserve	639,314	56,991	0	696,305	842,577	33,939	(237,202)	639,314	842,565	25,277	(195,128)	672,714
(c) Aerodrome Maintenance & Development Reserve	845	36	0	881	56,114	2,231	(57,500)	845	56,113	1,683	0	57,796
(d) Recreation Centre Equipment Reserve	10,161	2,237	(4,000)	8,398	16,180	681	(6,700)	10,161	16,180	485	0	16,665
(e) Municipal Buildings Reserve	68,827	2,960	(23,415)	48,372	102,868	4,044	(38,085)	68,827	102,867	3,086	0	105,953
(f) Information Technology Reserve	137,121	55,896	0	193,017	132,896	4,225	0	137,121	132,896	3,987	0	136,883
(g) Land Development Reserve	12,315	75,530	0	87,845	11,818	497	0	12,315	11,817	355	0	12,172
(h) Community Bus Reserve	25,301	1,088	(500)	25,889	23,505	1,796	0	25,301	23,504	1,505	0	25,009
(i) Homecare Reserve	19,796	851	0	20,647	18,545	1,251	0	19,796	18,544	556	0	19,100
(j) Recreation Development Reserve	292,972	12,598	(32,000)	273,570	311,070	12,848	(30,946)	292,972	311,065	9,332	(30,946)	289,451
(k) Refuse Site/Waste Management Reserve	300,401	32,917	0	333,318	279,158	21,243	0	300,401	279,153	17,877	0	297,030
(l) Refuse Site Rehabilitation Reserve	223,144	29,595	0	252,739	214,364	8,780	0	223,144	214,361	6,431	0	220,792
(m) Water Management Reserve	117,944	5,072	0	123,016	96,114	21,830	0	117,944	96,112	20,883	0	116,995
(n) Electronic Sign Reserve	17,011	731	0	17,742	16,324	687	0	17,011	16,324	490	0	16,814
(o) Community Gym Reserve	24,393	1,049	(10,300)	15,142	23,361	1,032	0	24,393	23,361	701	0	24,062
(p) Sportsground Renewal Reserve	480,309	20,653	(43,552)	457,410	470,072	18,710	(8,473)	480,309	470,066	14,102	(40,000)	444,168
(q) Emergency Bushfire Control Reserve	38,770	1,667	0	40,437	37,205	1,565	0	38,770	37,205	1,116	0	38,321
(r) Community Events Reserve	20,610	886	0	21,496	19,891	719	0	20,610	19,891	597	0	20,488
(s) Staff Housing Reserve	612,862	58,353	(658,500)	12,715	562,104	50,758	0	612,862	562,096	816,863	0	1,378,959
(t) Roadwork Reserve	75,484	3,246	0	78,730	72,042	3,442	0	75,484	72,040	2,161	0	74,201
	3,691,211	387,022	(772,267)	3,305,966	3,882,117	214,500	(405,406)	3,691,211	3,882,059	944,764	(266,074)	4,560,749

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Leave reserve	Ongoing	Provide provisions to meet Council's Long Service Leave and accrued Annual Leave liabilities to minimise the effect on Council's budget
(b) Plant Reserve	Ongoing	Provide funds for the ongoing replacement and upgrading of plant necessary in the performance of Council's core functions.
(c) Aerodrome Maintenance & Development Reserve	Ongoing	Provide for major maintenance (eg resealing of runway area) and development works (eg runway reconstruction) at the Wagin Airstrip.
(d) Recreation Centre Equipment Reserve	Ongoing	Provide funds for the purchase of equipment, fixtures and fittings at the Wagin Community Recreation Centre.
(e) Municipal Buildings Reserve	Ongoing	Provide funds for the upgrading, renovating or restoration of existing Council owned buildings as well as construction of new Council
(f) Information Technology Reserve	Ongoing	Provide for the upgrade of IT software and hardware.
(g) Land Development Reserve	Ongoing	Provide funds for the purchase and development of land within the Wagin Shire as the need arises and Council see fit.
(h) Community Bus Reserve	Ongoing	Provide funds to for the maintenance, upgrade and change-over of the Wagin Community Bus.
(i) Homecare Reserve	Ongoing	Provide funds to meet replacement of plant and equipment and on-going operations of the Homecare program.
(j) Recreation Development Reserve	Ongoing	Provide funds for the expansion, upgrading and development of Council's Recreation and Sporting facilities.
(k) Refuse Site/Waste Management Reserve	Ongoing	Provide funds for a new refuse site, ongoing operation with the Shire's waste management and recycling program and working towards
(l) Refuse Site Rehabilitation Reserve	Ongoing	Provide funds to rehabilitate the existing refuse site once the site has been decommissioned.
(m) Water Management Reserve	Ongoing	To ensure Council spends the surplus Rural Town Funds on measures and projects in line with Council's Water Management Plan.
(n) Electronic Sign Reserve	Ongoing	Provide funds for the purchase and installation of an electronic sign in the Wagin townsite in the near future.
(o) Community Gym Reserve	Ongoing	Provide funds to allow for the maintenance, upgrade and change over of the Wagin Community Gym and equipment as required.
(p) Sportsground Renewal Reserve	Ongoing	Provide funds for the renewal of the Sportsground Precinct assets
(q) Emergency Bushfire Control Reserve	Ongoing	Provide funds during unexpected times of extreme emergency recovery and provide adequate assistance to bushfire requirements.
(r) Community Events Reserve	Ongoing	Provide funds for future community events.
(s) Staff Housing Reserve	Ongoing	Provide funds for future staff housing requirements.
(t) Roadwork Reserve	Ongoing	Provide funds for weather events or other circumstances that would have an impact on the roadwork program.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	190,922	218,738	206,462
Late payment of fees and charges *	1,500	1,235	2,500
Other interest revenue	14,500	15,984	21,500
	206,922	235,957	230,462

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	42,000	42,043	42,500
	42,000	42,043	42,500

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	22,477	15,012	17,682
	22,477	15,012	17,682

(d) Write offs

General rate	0	326	1,000
	0	326	1,000

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. COUNCIL MEMBERS REMUNERATION

President

President's allowance
 Meeting attendance fees
 Other expenses
 Annual allowance for ICT expenses
 Travel and accommodation expenses

Deputy President

Deputy President's allowance
 Meeting attendance fees
 Other expenses
 Annual allowance for ICT expenses
 Travel and accommodation expenses

Council member 3

Meeting attendance fees
 Other expenses
 Annual allowance for ICT expenses
 Travel and accommodation expenses

Council member 4

Meeting attendance fees
 Other expenses
 Annual allowance for ICT expenses
 Travel and accommodation expenses

Council member 5

Meeting attendance fees
 Other expenses
 Annual allowance for ICT expenses
 Travel and accommodation expenses

Council member 6

Meeting attendance fees
 Other expenses
 Annual allowance for ICT expenses
 Travel and accommodation expenses

Council member 7

Meeting attendance fees
 Other expenses
 Annual allowance for ICT expenses
 Travel and accommodation expenses

Total Council Member Remuneration

President's allowance
 Deputy President's allowance
 Meeting attendance fees
 Other expenses
 Annual allowance for ICT expenses
 Travel and accommodation expenses

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
17,443	16,853	16,853
5,978	5,085	5,970
950	0	1,250
1,155	1,155	1,155
100	0	100
25,625	23,093	25,328
4,361	4,213	4,214
3,150	2,228	3,038
950	0	1,250
1,155	1,155	1,155
100	0	100
9,716	7,596	9,757
3,150	1,823	2,936
950	260	1,250
1,155	1,155	1,155
100	432	100
5,355	3,670	5,441
3,150	2,700	2,936
950	0	1,250
1,155	1,155	1,155
100	0	100
5,355	3,855	5,441
3,150	1,553	2,936
950	850	1,250
1,155	1,155	1,155
100	0	100
5,355	3,558	5,441
3,150	2,363	2,936
950	0	1,250
1,155	1,155	1,155
100	0	100
5,355	3,518	5,441
3,150	3,038	2,936
950	0	1,250
1,155	1,155	1,155
100	436	100
5,355	4,628	5,441
62,116	49,916	62,290
17,443	16,853	16,853
4,361	4,213	4,214
24,878	18,788	23,688
6,650	1,110	8,750
8,085	8,085	8,085
700	868	700
62,116	49,916	62,290

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

11. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds / Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

Includes costs associated with elected members, the running costs of the Administration building and associated clerical staff, records management and computer operation costs.

Includes costs associated with elected members, the running costs of the Administration building and associated clerical staff, records management and computer operation costs.

General purpose funding

To collect revenue to allow for the provision of services and facilities for the community.

To collect revenue to allow for the provision of services and facilities for the community.

Law, order, public safety

To collect revenue to allow for the provision of services and facilities for the community.

Includes costs associated with fire prevention and control, control of dogs, cats and other animals, abandoned vehicles, enforcement of associated local laws and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health.

Includes costs associated with providing doctor, maternal and infant health services, analytical expenses ie water sampling.

Education and welfare

To provide services and facilities to the elderly, disadvantaged, children and youth of the community.

Includes costs associated with providing a building for daycare, administering and running of the Wagin Homecare Program, including Community Aged Care Packages and some assistance to Wagin Frail Aged Lodge.

Community amenities

To provide required essential services for the community.

Includes provision for the collection and disposal of residential, commercial and industrial refuse, provide an effective waste recycling service, ongoing maintenance of the Wagin Cemetery and running costs associated with providing public conveniences.

Recreation and culture

To establish and effectively manage infrastructure, resources and provide opportunities which will help the social well-being of the community.

Includes costs associated with public halls, the Wagin Memorial Swimming Pool, Wagin Recreation Centre, sportsground maintenance and sportsground buildings/ facility maintenance, the provision of recreational services and programs, library services together with a contribution towards the costs associated with the running of the Wagin Woolorama.

Transport

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

Includes construction and maintenance of Council's Infrastructure assets including roads, bridges footpaths, parking facilities, townscape, street trees and street lighting. Also, improvements to Council's plant and the provision of aircraft landing facilities and their associated costs.

Economic services

To help promote the Shire and its economic wellbeing

Includes area promotion, tourism, economic and community development, control of declared flora and fauna, Landcare, ongoing maintenance of the Wagin Caravan Park, building control and the provision of standpipes.

Other property and services

To monitor and control Council's overhead operating accounts and other miscellaneous items.

Includes private works, town planning schemes and the provision for new residential developments, materials in store, costs associated with employment of the outside works crew, costs associated with the running of all Council plant and other unclassified revenue and expenses.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
General purpose funding	21,100	29,739	16,000
Law, order, public safety	13,700	11,297	12,700
Health	5,619	5,310	5,107
Education and welfare	61,510	67,255	103,379
Community amenities	453,640	423,807	409,147
Recreation and culture	59,095	58,673	58,795
Transport	12,708	6,721	7,185
Economic services	110,000	114,994	108,000
Other property and services	62,968	55,631	62,600
	800,339	773,429	782,913

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

Information Notes

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027**
CAPITAL PROJECTS

Account Number	Job Number	Balance Sheet Category	Account/Job Description	2025/2026 Budget	2025/2026 YTD Actual	2026/2027 Budget
				\$	\$	
Land						
Economic Services						
E167465		515	Creation of Lot 429 Tudhoe Street	(5,640)	(5,640)	0
Total - Economic Services				(5,640)	(5,640)	0
Total - Land				(5,640)	(5,640)	0
Buildings						
Governance						
E167744	B2505	521	Admin Building - Roof Safety System	(10,000)	0	(13,000)
Total - Governance				(10,000)	0	(13,000)
Health						
E167702	B2704	521	Dental Clinic Repainting	0	0	(7,500)
Total - Health				0	0	(7,500)
Education & Welfare						
Community Amenities						
E167764	B2706	521	Public Toilet Block Upgrades	0	0	(10,600)
Total - Community Amenities				0	0	(10,600)
Recreation And Culture						
E167784	B2203	521	NAB Building	(14,257)	(2,273)	(11,984)
E167780	B2501	521	Recreation Centre - New meter box	(56,000)	(28,473)	(35,552)
E167784	B2504	521	Court House - Create door to Courtyard	(8,000)	(8,000)	0
E167475	B2602	521	32 Ballagin Street - Roof repairs	(30,000)	(5,850)	0
E167780	B2611	521	Hockey/Cricket Pavilion	(14,621)	(14,621)	0
E167780	B2612	521	Replace Guttering on British Breeds Sheep Pavilion	(5,000)	0	0
E167780	B2702	521	Sportsground Grandstand Roller Door	0	0	(8,000)
E167774	B2703	521	Wedgicarrup Hall Upgrades	0	0	(9,000)
E167784	B2705	521	Courthouse/Library - Reattach Ridge Capping & Tiles	0	0	(10,000)
E167774	B2707	521	Town Hall Kitchen Improvements	0	0	(15,000)
Total - Recreation And Culture				(127,878)	(59,187)	(89,537)
Other Property & Services						
E167475	B2604	521	New Staff House 1 (3 x 2 modular) - Rear House	(450,000)	(30,981)	(499,160)
E167475	B2605	521	New Staff House 2 (3 x 2 modular) - Front House	(450,000)	(30,765)	(499,160)
E167475	B2610	521	Admin Office - Carpet Replacement (Walkways)	(5,000)	(7,109)	0
E167475	B2701	521	Replacement of Carpet - 5 Omdurman Street	0	0	(8,000)
Total - Other Property & Services				(905,000)	(68,855)	(1,006,320)
Total - Buildings				(1,042,878)	(128,042)	(1,126,957)
Plant & Equipment						
Governance						
E167746	PE2404	525	2025/26 - CEO - Isuzu MUX	(61,250)	(65,437)	0
E167746	PE2701	525	DCEO Vehicle	0	0	(70,000)
Total - Governance				(61,250)	(65,437)	(70,000)
Law, Order & Public Safety						
E16776	PE2605	525	Isuzu D-Max - SES (Funded by DFES)	(149,052)	(149,052)	0
E16776	PE2606	525	GWM Cannon 4 x 4 Utility (BRMC)	(48,086)	(48,085)	0
E167778	PE2702	525	Ranger Vehicle	0	0	(42,000)
Total - Law, Order & Public Safety				(197,138)	(197,137)	(42,000)
Health						
E167751	PE2602	525	2025/26 - Doctor's Vehicle	(50,000)	(40,204)	0
Total - Health				(50,000)	(40,204)	0
Education and Welfare						
E167752	PE2706	525	Homecare Gardeners Ute	0	0	(22,000)
E167752	PE2707	525	Homecare Gardeners Trailer	0	0	(7,500)
Total - Education and Welfare				0	0	(29,500)
Transport						
E167761	PE2603	525	2025/26 - Grader	(430,000)	(426,821)	0
E167761	PE2604	525	2025/26 - Multipac Multi Tyred Roller	(193,700)	(210,000)	0
E167761	PE2703	525	Side Tipper Truck 13T	0	0	(225,000)
E167761	PE2704	525	Street Sweeper	0	0	(65,000)
E167761	PE2705	525	Haulotte HTA 13P Trailer Mounted Boom Lift	0	0	(65,000)
Total - Transport				(623,700)	(636,821)	(355,000)
Total - Plant & Equipment				(932,088)	(939,599)	(496,500)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027**
CAPITAL PROJECTS

Furniture & Equipment						
Governance						
E167742	FE2401	523	New Server - Administration	(66,000)	(67,796)	0
Total - Governance				(66,000)	(67,796)	0
Law, Order & Public Safety						
E167110	FE2603	523	CCTV - Animal Pound	(10,000)	0	0
E167110	FE2705	523	Dual CCTV / ANPR - 11 Arthur Road	0	0	(40,000)
Total - Law, Order & Public Safety				(10,000)	0	(40,000)
Other Health						
Recreation & Culture						
E167284	FE2601	523	Floor Cleaner - Recreation Centre	(13,000)	(11,892)	0
E167756	FE2602	523	CCTV - 2 Pan Tilt Zoom Cameras for Sportsground	(15,000)	0	0
E167756	FE2605	523	Wireless Internet - Eric Farrow Pavilion	(10,000)	(8,148)	0
E167756	FE2606	523	Rec Centre - Two Burner Griddle / Gas Range Static Oven	(6,500)	(5,439)	0
E167754	FE2610	523	Pool Cleaner - WAVE 100 CB	(6,117)	(6,117)	0
E167756	FE2701	523	Cable Machine - Community Gym	0	0	(10,300)
E167754	FE2703	523	Chlorine & Acid Controllers - Swimming Pool	0	0	(32,000)
E167754	FE2704	523	Portable Lighting Towers - Swimming Pool	0	0	(18,100)
Total - Recreation & Culture				(50,617)	(31,596)	(60,400)
Transport						
E167763	FE2607	523	Depot - High Pressure Cleaner	(7,700)	(7,846)	0
E167763	FE2702	523	Metro Count Road Counter	0	0	(5,600)
Total - Transport				(7,700)	(7,846)	(5,600)
Total - Furniture & Equipment				(134,317)	(107,238)	(106,000)
Account Number	Job Number	Balance Sheet Category	Account/Job Description	Budget	YTD Actual	
Infrastructure - Roads						
Transport						
E167103	CP357	541	2023/24 - Shire - Main Drain/Padbury Lane	(25,000)	(22,509)	(30,000)
E167103	CP378	541	2024/25 - Shire - Thornton Street - Kerbing both sides	(7,422)	(7,422)	0
E167103	CP379	541	2024/25 - Shire - Lukin street - Kerbing both sides	(5,616)	(5,616)	0
E167103	CP380	541	2024/25 - Shire - Trenton Street - Kerbing north side	(11,018)	(11,018)	0
E167103	CP383	541	2024/25 - Shire - Hunt street - Reseal	(29,000)	(15,744)	0
E167105	BR3068	545	2024/25 - Dongolocking Road SLK 10.42 - Culvert replace sleepers (B	(65,877)	(62,257)	0
E167105	CP393	545	2024/25 - Dongolocking Road SLK 24.16 - Extend culvert / replace he	0	(3,368)	0
E167103	CP395	541	2025/26 - RRG - Beaufort Road - Reconstruct Seal Widen	(181,015)	(182,918)	0
E167103	CP396	541	2025/26 - RTR - Bullock Hills Road - Reconstruct Seal Widen	(180,000)	(180,030)	0
E167103	CP397	541	2025/26 - RTR - Behn Ord Road - Reconstruct Seal Widen	(139,000)	(139,009)	0
E167103	CP398	541	2025/26 - RTR - Bockaring road - Reconstruct Seal Widen	(180,422)	(180,442)	0
E167103	CP399	541	2025/26 - Shire - Gundaring Road - Gravel widen west side of road	(18,047)	(17,073)	0
E167103	CP400	541	2025/26 - Shire - Behn-Ord Road - Gravel Sheet	(43,791)	(41,650)	0
E167103	CP401	541	2025/26 - Shire - Toolibin South Road - Gravel Sheet	(48,967)	(48,509)	0
E167103	CP404	541	2025/26 - Thornton Street Kerbing - south side	(23,907)	0	(28,688)
E167103	CP405	541	2025/26 - Ventnor street Kerbing - Ware to Warwick	(23,907)	0	(28,688)
E167103	CP406	541	2025/26 - Khedive Street Kerbing - Both Sides	(20,000)	0	0
E167103	CP407	541	2025/26 - RRG - Jaloran Road - Reseal	(150,216)	(147,832)	0
E167103	CP408	541	2025/26 - Shire - Vernal Street - Reseal 2 coat	(42,200)	(23,694)	0
E167105	CP411	545	2025/26 - Shire - Culvert repairs as needed	(100,000)	(40,991)	(75,000)
E167103	CP410	541	2025/26 - RRG - Ballagin Road - Reconstruct Seal Widen	(371,376)	(334,161)	(38,881)
E167103	CP412	541	2026/27 - RRG - Beaufort Road - Reconstruct Seal Widen SLK 8.30 to	0	0	(268,158)
E167103	CP413	541	2026/27 - RRG - Jaloran Road - Reseal - SLK 8.72 to 11.72	0	0	(127,237)
E167103	CP414	541	2026/27 - RRG - Ballagin Road - Reconstruct Seal Widen - SLK 4.0 to 6	0	0	(391,938)
E167103	CP415	541	2026/27 - RTR - Norring Road - Reconstruct Seal Widen - SLK 0.0 to 1	0	0	(234,063)
E167103	CP416	541	2026/27 - RTR - Behn Ord Road - Reconstruct Seal Widen SLK 1.29 to	0	0	(114,202)
E167103	CP417	541	2026/27 - RTR - Bockaring Road - Reconstruct Seal Widen - SLK 2.0 to	0	0	(244,799)
E167103	CP418	541	2026/27 - Shire - Bullock Hills Road - Gravel Shoulders - SLK 2.58 to 3	0	0	(21,604)
E167103	CP419	541	2026/27 - Shire - Lime Lake West Road - Gravel Sheet - SLK 3.92 to 6.	0	0	(59,148)
E167103	CP420	541	2026/27 - Shire - Robinson Road - Gravel Sheet - SLK 3.81 to 4.33	0	0	(18,499)
E167103	CP421	541	2026/27 - CRF - Stewart Street - Seal Widen - SLK 0.0 to 0.31	0	0	(109,041)
E167103	CP423	541	2026/27 - Shire - Trenton Street - Kerbing - Theta to Tudhoe (South)	0	0	(9,600)
E167103	CP424	541	2026/27 - Shire - Theta Street - Kerbing - Both Sides	0	0	(18,000)
E167103	CP425	541	2026/27 - Shire - Bullock Hills Road - Reseal - SLK 10.0 to 10.67	0	0	(105,278)
E167103	CP426	541	2026/27 - Shire - Pabury Lane - Reseal	0	0	(7,880)
Total - Transport				(1,666,781)	(1,463,901)	(1,931,046)
Total - Infrastructure - Roads				(1,666,781)	(1,463,901)	(1,931,046)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027**
CAPITAL PROJECTS

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Budget	YTD Actual	
				\$	\$	
Infrastructure - Other						
Law, Order & Public Safety						
E167112	IO028	543	250,000L Emergency Water Tank - Wagin Airfield	(3,083)	(3,083)	0
E167112	IO2604	543	Wedgicarrup BFB Water Tank	(15,300)	(23,974)	0
Total - Law, Order & Public Safety				(18,383)	(27,057)	0
Community Amenities						
E167191	IO2504	543	Wagin Cemetery - New niche wall	(10,000)	(7,500)	0
Total - Community Amenities				(10,000)	(7,500)	0
Recreation & Culture						
E167112	IO2501	543	Sportsground Water Tank	(48,500)	(48,137)	0
E167757	IO2502	543	Swimming Pool - Paving repairs under roller track	(8,500)	(8,400)	0
E167758	IO2507	543	Wetlands - Disabled Parking and Access Ramp	(30,000)	0	(10,000)
E167757	IO2601	543	Swimming Pool - Replacement Shadesail	(12,000)	(9,900)	0
E167758	IO2602	543	Drought Resilience Project - Grant Expenditure	(60,000)	(34,899)	(25,101)
E167758	IO2607	543	7.5KW Grundfos Pump - Weir	(5,309)	(5,436)	0
E167757	IO2701	543	Shade Sails - Swimming Pool	0	0	(10,000)
Total - Recreation & Culture				(164,309)	(106,772)	(45,101)
Transport						
E167782	IO2606	543	Airfield Taxiway Upgrade	(73,389)	(72,473)	0
Total - Transport				(73,389)	(72,473)	0
Total - Infrastructure - Other				(266,081)	(213,802)	(45,101)
Infrastructure - Footpaths						
Transport						
E167124	CP402	543	2025/26 - Thornton Street Footpath - Tarbet to Theta	(60,000)	(36,275)	0
E167124	CP403	543	2025/26 - Ventnor Street Footpath - Ware to Warwick	(48,000)	(30,541)	0
E167124	CP427	543	2026/27 - Shire - Footpath - Trenton Street (Theta to Tudhoe)	0	0	(36,000)
E167124	CP428	543	2026/27 - Shire - Footpaths - Theta Street (Thornton to Trenton)	0	0	(36,000)
E167124	CP429	543	2026/27 - Shire - Footpaths - Ballagin Street (North of Sirdar Street)	0	0	(72,000)
Total - Infrastructure - Footpaths				(108,000)	(66,817)	(144,000)
Total - Infrastructure - Footpaths				(108,000)	(66,817)	(144,000)
Grand Total				(4,155,785)	(2,925,039)	(3,849,604)
Summary by Balance Sheet Category						
Land		515		(5,640)	(5,640)	0
Buildings		521		(1,042,878)	(128,042)	(1,126,957)
Furniture & Equipment		523		(134,317)	(107,238)	(106,000)
Plant & Equipment		525		(932,088)	(939,599)	(496,500)
Roads		541		(1,500,904)	(1,357,601)	(1,855,730)
Infrastructure Other		543		(374,081)	(280,619)	(189,101)
Infrastructure - Drainage		545		(165,877)	(106,300)	(75,316)
				(4,155,785)	(2,925,039)	(3,849,604)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
ROADWORKS PROGRAM

CAPITAL RENEWAL	ROAD NO	JOB NO	DESCRIPTION	COST	RRG	RTR	B/SPOT	CRF	SHIRE	START	FINISH	LENGTH	DAYS	COMMENTS
Ballagin Road	3	CP410	Reconstruct Seal Widen	38,881	51,183				-	2.00	5.00	3.00	3	c/fwd from 2025/26
Beaufort Road	2	CP412	Reconstruct Seal Widen	268,158	178,772				89,386	8.30	10.30	2.00	10	Ongoing
Norring Road	9	CP415	Reconstruct Seal Widen	234,063		234,063			-	0.00	1.50	1.50	8	Ongoing
Behn Ord Road	6	CP416	Reconstruct Seal Widen	114,202		114,202			-	1.29	2.79	1.50	15	Ongoing
Bullock Hills Road	4	CP418	Gravel shoulders	21,604					21,604	2.58	3.78	1.20		Various
Lime Lake West Road	13	CP419	Gravel sheet	59,148					59,148	3.92	6.03	2.11	6	Ongoing
Robinson Road	182	CP420	Gravel sheet	18,499					18,499	3.81	4.33	0.52	10	Finish
Stewart Road	222	CP421	Seal Widen	109,041				72,694	36,347	0.00	0.31	0.31	10	Finish
FOOTPATHS														
Trenton Street	138	CP427	Theta to Tudhoe	36,000					36,000	0.00	0.08	0.08	2	Finish
Theta Street	140	CP428	Thornton to Trenton	36,000					36,000	0.00	0.08	0.08	2	Ongoing
Ballagin Street	176	CP429	North of Sirdar Street	72,000					72,000	0.59	0.43	0.16	4	Ongoing
KERBING														
Thornton Street (25/26)		CP404	South side	28,688					28,688	0.40	0.61	0.21	4	Ongoing
Ventnor street (25/26)		CP405	Ware to Warwick	28,688					28,688	0.40	0.61	0.21	4	Ongoing
Trenton Street	138	CP423	Theta to Tudhoe (south)	9,600					9,600	0.00	0.08	0.08	2	Ongoing
Theta street	126	CP424	both Side	18,000					18,000	0.00	0.08	0.08	4	Ongoing
RESEALS														
Jaloran road	5	CP413	Reseal	127,237	84,825				42,412	8.72	11.72	3.00	1	Ongoing
Bullock Hills Road	4	CP425	Reseal	105,278					105,278	10	10.67	0.98	1	finish
Pabury lane	185	CP426	Reseal	7,880					7,880	0.00	0.04	40mtrs	1	400 m2
CAPITAL UPGRADE														
Ballagin Road	3	CP414	Reconstruct Seal Widen	391,938	261,292				130,646	4.00	6.00	2.00	14	Ongoing
Culvert repairs		CP411	Various	75,000					100,000					Ongoing
Bockaring road	7	CP417	Reconstruct Seal Widen	244,799		244,799			-	2.00	4.12	2.12	15	Ongoing
Town			Main Drain/Padury lane	30,000					30,000				20	Various
GENERAL WORKS														
Maintenance			Bridge/Drainage	24,750					24,750					Various
Maintenance			Unscheduled	176,000					176,000					Various
Maintenance			Maintenance, Grading etc	231,000					231,000					Rural Roads
Woolorama Preparation				74,000					74,000					
Rural Tree Pruning			Clear Widen and form	80,000					80,000				20	Ongoing
			TOTAL	\$ 2,660,455	\$ 576,072	\$ 593,064	\$ -	\$ 72,694	\$ 1,455,927					
RURAL TREE PRUNING														
ROAD	Road No	Description	Main Roads No	Shire Plant	START	FINISH	LENGTH	Contractor	Rate \$	DAYS	Grader \$	ontract Cost	Shire	Total
Lime Lake West	13	East of Andrews road	3150013	Grader	5.43	5.82	390 mts	Mulch	2,800	1	1,200	1,092		2,292
Lime Lake West	13	East of Andrews road	3150013	Grader	6.19	8.44	2.25	Mulch	2,800	2	1,200	6,300		7,500
Behn-Ord		Dumleyung Road east		Grader	1.61	5.1	3.5	Mulch	2,800	4	2,400	9,800		12,200
Risebourough	100	East of railway line	3150100	Grader	4.95	8.36	3.41	Mulch	2,800	4	2,400	9,548		11,948
Beaufort	2	South of Queerearrup	3150002	bobcat/ truck	16.84	17.81	0.96	Mulch	2,800	1	1,200	2,688	5,000	8,888
Beaufort	2	South of Norring Delyanine	3150002	bobcat/ truck	16.22	14.2	2.02	Mulch	2,800	3	2,180	5,656	5,000	12,836
Cailes	36	South of Beaufort	3150063	Grader	0.03	3.53	3.5	Mulch	2,800	4	2,400	9,800		12,200
Bockaring		Kirks Road South		Grader/bobcat	4.12	6.24	2.12	Mulch	2,800	2	1,200	5,936	5,000	12,136
Total											\$ 14,180	\$ 50,820	\$ 15,000	\$ 80,000
CULVERT REPAIRS														
Road	Road No	Description	PIPE SIZE	START	FINISH	head walls	pipe length	Side						
Piesseville Tarwonga	12	Repairs/ Extend	380mm	5.54	5.54	375mm	1.5	north						
Piesseville Tarwonga	12	Repairs/ Extend	300mm	5.48	5.48	300mm	1.5	north						
Piesseville Tarwonga	12	Repairs/ Extend	375mm	5.31	5.31	375mm	1.2	north						
Piesseville Tarwonga	12	Repairs/ Extend	300mm	2.24	2.24	300mm	1.2	north						

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
PLANT PURCHASES & DISPOSALS

	Plant No.	Rego	Budget Price	Budget Trade in	Budget Net Cost	Purchase GL	Plant Description (Disposal)	Net Book Value	Profit on Sale	Loss on Sale	Proceeds of Sale GL	Asset
			\$	\$	\$			\$	\$	\$		
PLANT & EQUIPMENT												
Governance												
DCEO's vehicle	P02	W001	(70,000)	38,000	(32,000)	E167746	Isuzu D-Max Wagon (2023) - DCEO	30,670	7,330	0	I042010	P02Y23
			(70,000)	38,000	(32,000)			30,670	7,330	0		
Law, Order & Public Safety												
Ranger's Vehicle	P38	W1044	(42,000)	16,000	(26,000)	E167778	Mahindra Pick-up Ttop (2023) - Ranger	16,179	0	(179)	I052004	P38Y22
			(42,000)	16,000	(26,000)			16,179	0	(179)		
Education & Welfare												
Darkan Homecare Vehicle	P86	W9800	0	22,000	22,000		2024 GWM Haval H6 Luxury Wagon	22,922	0	(922)	I082005	P86Y24
Homecare Gardeners Vehicle	New		(22,000)	0	(22,000)	E167752						
			(22,000)	22,000	0			22,922	0	(922)		
Transport												
Side Tipper Truck 13T	P40	W437	(225,000)	85,000	(140,000)	E167761	Isuzu Side Tipper Truck 13t (2019)	51,004	33,996	0	I122175	P40Y19
Street Sweeper	P45	W10554	(65,000)	5,000	(60,000)	E167761	Tennant Street Sweeper (2008)	2,709	2,291	0	I122175	P48
Haulotte HTA13P trailer-mounted boom lift	New		(65,000)	0	(65,000)	E167761		0	0	0		
			(355,000)	90,000	(265,000)			53,713	36,287	0		
TOTAL PLANT & EQUIPMENT												
			(489,000)	166,000	(323,000)			123,484	43,617	(1,101)		

Detailed Operating Programs

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS**

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	General Purpose Funding			
	Rate Revenue			
I031005	GRV	1,099,043	1,099,043	1,210,930
I031010	GRV Minimums	121,675	121,675	142,750
I031015	UV	1,649,641	1,649,642	1,703,586
I031020	UV Minimums	80,600	80,600	95,375
I031025	GRV Interim Rates	0	25,744	0
I031035	Back Rates	0	85	0
I031040	Ex-Gratia Rates (CBH)	16,502	18,196	21,844
I031045	Discount Allowed	(154,350)	(167,331)	(148,308)
I031050	Instalment Admin Charge	5,000	2,917	3,000
I031055	Account Enquiry Fee	5,000	8,542	7,000
I031060	(Rate Debtor Write Offs)	(1,000)	(326)	0
I031065	Penalty Interest	17,000	11,413	10,000
I031070	Emergency Services Levy	143,568	145,332	151,145
I031075	ESL Penalty Interest	500	720	500
I031080	Instalment Interest	4,000	3,851	4,000
I031090	Rate Legal Charges	5,000	17,388	10,000
		2,992,179	3,017,491	3,211,822
E031005	Valuation Expenses	(10,000)	(26,162)	(41,300)
E031010	Legal Costs/Expenses	(1,000)	(1,276)	(1,000)
E031015	Title Searches	(500)	(424)	(500)
E031020	Rate Recovery Expenses	(5,000)	(19,888)	(10,000)
E031025	Printing Stationery Postage	(2,000)	(3,320)	(3,000)
E031030	Emergency Services Levy	(143,568)	(146,349)	(151,145)
E031040	Rate Refunds	(1,000)	0	(1,000)
E031041	Rates Waivers/Concessions	(3,213)	(2,822)	(1,348)
E031042	Rubbish Waivers/Concessions	0	0	(1,680)
E031100	Administration Allocated	(103,266)	(106,224)	(117,270)
		(269,547)	(306,465)	(328,243)
	Other General Purpose Funding			
I032005	Grants Commission General	581,577	1,851,100	278,595
I032010	Grants Commission Roads	302,633	979,097	110,694
I032025	Photocopies, Publications, PA & Projector Hire	1,000	862	1,000
I032030	Reimbursements	100	0	100
I032035	Freedom of Information	0	30	100
I032040	Bank Interest	90,000	55,799	65,000
I032045	Reserves Interest	116,462	158,198	122,722
I032086	Debtor Penalty Interest	2,500	1,235	1,500
I032190	WALGA House Units	0	0	0
		1,094,272	3,046,321	579,711
E032005	Bank Fees and Charges	(11,000)	(14,290)	(17,590)
E032015	Interest on Loans	0	0	0
E032020	Sundry Debtor Write Offs	0	0	0
E032030	Audit Fees & Other Services	(42,500)	(42,043)	(42,000)
E032035	Administration Allocated	(74,979)	(77,127)	(85,147)
		(128,479)	(133,460)	(144,737)
	Total General Purpose Income	4,086,451	6,063,812	3,791,533
	Total General Purpose Expenditure	(398,026)	(439,925)	(472,981)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS**

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	Governance			
	Members of Council			
E041005	Sitting Fees	(23,689)	(20,868)	(24,878)
E041010	Training	(7,000)	(1,110)	(4,900)
E041015	Members Travelling	(700)	(868)	(700)
E041020	Communication Allowance	(8,085)	(8,374)	(8,085)
E041025	Election Expenses	(7,500)	(2,181)	0
E041030	Other Expenses	(4,000)	(73)	(4,000)
E041035	Conference Expenses	(7,500)	(1,672)	(7,500)
E041040	Presidents Allowance	(16,853)	(16,853)	(17,443)
E041045	Deputy Presidents Allowance	(4,214)	(4,213)	(4,361)
E041055	Refreshments and Receptions	(9,999)	(9,656)	(10,000)
E041060	Presentations	(2,500)	(344)	(1,500)
E041065	Insurance	(18,000)	(18,508)	(17,402)
E041075	Subscriptions	(39,330)	(39,805)	(41,000)
E041100	Administration Allocated	(129,625)	(133,339)	(147,204)
		(278,995)	(257,864)	(288,972)
	Other Governance			
I042030	Profit on Sale of Asset	27,273	28,164	7,330
I042045	Admin Reimbursements	5,000	800	2,000
I042050	Paid Parental Leave Reimbursement	0	0	0
		32,273	28,964	9,330
E042005	Administration Salaries	(921,572)	(946,027)	(1,069,597)
E042008	Admin Leave/Wages Liability	0	(6,289)	0
E042010	Administration Superannuation	(132,982)	(132,473)	(136,844)
E042011	Loyalty Allowance	(7,699)	(7,437)	(8,100)
E042012	Housing Allowance Admin	(9,243)	(8,396)	(8,383)
E042015	Insurance	(42,620)	(44,353)	(51,440)
E042020	Staff Training	(15,000)	(15,855)	(15,000)
E042030	Printing & Stationery	(28,000)	(21,533)	(26,000)
E042035	Phone, Fax & Modem	(4,000)	(2,998)	(4,000)
E042040	Office Maintenance	(58,900)	(61,803)	(63,626)
E042045	Advertising	(12,000)	(6,394)	(10,000)
E042050	Office Equipment Maintenance	(2,000)	(3,851)	(4,000)
E042055	Postage & Freight	(5,000)	(4,951)	(5,000)
E042060	Vehicle Running Expenses	(18,000)	(19,637)	(26,250)
E042065	Legal Expenses	(13,000)	(6,725)	(10,000)
E042070	Garden Expenses	(20,000)	(12,823)	(20,000)
E042075	Conference & Training	(7,500)	(4,774)	(6,000)
E042080	Computer Support	(157,685)	(175,112)	(193,267)
E042085	Other Expenses	(11,000)	(10,352)	(11,500)
E042090	Administration Allocated	(222,045)	(228,406)	(252,156)
E042095	Fringe Benefits Tax	(18,000)	(25,985)	(18,500)
E042100	Staff Uniforms	(4,500)	(3,309)	(3,740)
E042105	Minor Furniture & Equipment	0	0	(1,500)
E042115	Cash Round Off Control	0	2	0
E042120	Depreciation - Other Governance	(118,747)	(130,058)	(130,550)
E042125	Less Administration Allocated	1,606,447	1,652,469	1,824,297
E042170	Staff Professional Subscriptions	0	0	(1,000)
		(223,046)	(227,070)	(252,156)
	Total Governance Income	32,273	28,964	9,330
	Total Governance Expenditure	(502,041)	(484,934)	(541,128)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS**

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	Law, Order & Public Safety			
	Fire Prevention			
I051010	BFB Operating Grant	80,000	84,018	73,100
I051011	DFES - Capital Projects Grant	0	149,052	0
I051015	Sale of Fire Maps	50	24	50
I051025	Contributions and Reimbursements	500	0	500
I051030	Bush Fire Infringements	1,000	2,674	2,500
I051035	ESL Admin Fee	4,000	4,000	4,000
I051040	Donations	0	0	0
I051050	SES Other Income	0	0	0
I051070	Other Bushfire Grants Income	0	49,169	185,143
I051075	SES Operating Grant	30,150	29,107	30,743
		115,700	318,044	296,036
E051005	BFB Operation Expenditure	(80,000)	(117,873)	(73,100)
E051010	Communication Mtce	(5,500)	(6,012)	(5,500)
E051015	Advertising & Other Expenses	(2,500)	(4,742)	(2,500)
E051020	Fire Fighting/Emergency Services Expenses	(10,000)	(1,228)	(14,800)
E051025	Town Block Burn Off	(10,000)	(15,116)	(15,000)
E051030	Bushfire Risk Mitigation Coordinator	0	(34,735)	(170,143)
E051040	Other Bushfire Expenditure	(23,600)	(7,907)	(19,000)
E051045	Mt Latham & Condrinning Repeats	(1,000)	(3,255)	(3,500)
E051048	Weather station - Upgrade system and maintenance	(14,000)	0	(5,000)
E051060	SES Operation Expenditure	(30,150)	(29,170)	(30,743)
E051100	Administration Allocated	(83,180)	(85,563)	(94,460)
E051190	Depreciation - Fire Prevention	(75,871)	(91,015)	(105,336)
		(335,801)	(396,616)	(539,082)
	Animal Control			
I052005	Dog Fines and Fees	5,000	2,329	4,500
I052006	Cat Fines and Fees	0	91	0
I052010	Hire of Animal Traps	100	29	100
I052015	Dog Registration	4,000	4,781	4,000
I052016	Cat Registration	2,500	1,369	2,500
		11,600	8,599	11,100
E052005	Ranger Salary	(19,220)	(17,311)	(19,701)
E052007	Ranger Telephone	(500)	(425)	(500)
E052010	Pound Maintenance	(9,200)	(4,038)	(4,703)
E052015	Dog Control Insurance	(500)	(230)	(636)
E052020	Legal Fees	(1,500)	(1,316)	(1,500)
E052025	Training & Conference	(1,000)	0	(1,000)
E052030	Ranger Services Other	(25,000)	(8,326)	(10,000)
E052033	Loss on Sale of Asset	0	0	(179)
E052035	Administration Allocated	(47,509)	(48,870)	(53,951)
E052190	Depreciation - Animal Control	(4,011)	(3,011)	(3,060)
		(108,440)	(83,527)	(95,231)
	Other Law, Order & Public Safety			
I053005	Abandoned Vehicles/Fines	50	0	50
I053060	Other law, Order & Public Safety Grants	40,190	28,483	30,677
		40,240	28,483	30,727

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS**

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
E053005	Abandoned Vehicles	(500)	(230)	(500)
E053045	CCTV & Security	(5,000)	(258)	(5,000)
E053055	Mosquito Control	(7,000)	(5,397)	(9,500)
E053056	Community Water Supply Programme	0	(628)	0
E053090	Depreciation - Other Law, Order & Public Safety	(18,398)	(21,407)	(26,704)
		(30,898)	(27,920)	(41,704)
	Total Law, Order & Public Safety Income	167,540	355,126	337,863
	Total Law, Order & Public Safety Expenditure	(475,139)	(508,063)	(676,017)
	Health			
	Maternal & Infant Health			
E071005	Medical Centre Mtce - Infant Health Centre	(6,195)	(8,375)	(7,347)
		(6,195)	(8,375)	(7,347)
	Preventative Services - Admin & Inspections			
I074005	Food Licences & Fees	500	714	800
		500	714	800
E074015	Other Control Expenses	(3,000)	(846)	(2,000)
E074035	Loss on Sale of Asset	0	(621)	0
E074100	Administration Allocated	(44,051)	(45,313)	(50,025)
E074190	Depreciation - Prevent Services	0	0	0
		(47,051)	(46,780)	(52,025)
	Other Health			
I076010	Rent - Medical Centre-Dentist	4,607	4,596	4,819
I076015	Reimbursements - Medical Practice	2,300	3,295	2,600
I076030	Profit on Sale of Asset	9,250	0	0
I076040	Reimbursements - Dr Kumar	1,200	1,709	1,500
		17,357	9,600	8,919
E076020	Medical Centre Mtce - Dr & Dentist Surgery	(21,175)	(33,556)	(24,710)
E076025	Depreciation - Other Health	(55,303)	(58,939)	(59,952)
E076030	Doctors Vehicle Mtce	(3,000)	(2,965)	(3,000)
E076040	St Lukes Medical Services	(100,000)	(100,000)	(100,000)
		(179,478)	(195,460)	(187,662)
	Health - Preventative Services			
E077010	Analytical Expenses	(535)	(486)	(535)
		(535)	(486)	(535)
	Total Health Income	17,857	10,314	9,719
	Total Health Expenditure	(233,259)	(251,101)	(247,569)
	Education & Welfare			
	Pre Schools			
I083035	Day Care Lease	9,782	9,751	10,232
I083036	Day Care Reimbursements	5,000	3,270	5,000
		14,782	13,021	15,232

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS**

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
E080010	Kindegarten Maintenance (Daycare)	(10,820)	(9,894)	(12,762)
E080190	Depreciation - Pre-Schools	(25,918)	(25,918)	(26,412)
		(36,738)	(35,812)	(39,174)
	Other Education			
E081030	Contribution - Wagin Youthcare Chaplaincy Program	(2,600)	0	0
		(2,600)	0	0
	Homecare Program			
I082010	CHSP Grant	345,927	353,673	342,312
I082020	CHSP Fee for Service	51,807	49,305	51,278
I082025	Donations	0	864	500
I082031	Homecare - Other Income	10,380	21,928	10,380
I082040	HCP Client Daily Fee	41,790	8,199	0
I082045	HCP Government Funds	367,518	312,044	0
I082050	NDIS Contribution	52,919	6,907	0
I082055	Support at Home Grant	0	0	372,310
		870,341	752,920	776,780
E082010	Homecare Salaries	(695,400)	(488,331)	(610,406)
E082013	Homecare Leave/Wages Liability GEN	0	13,379	0
E082015	Maintenance & Gardening	(84,748)	(86,146)	(25,000)
E082025	Care Workers Salaries	0	(11,757)	0
E082030	Superannuation	(80,098)	(60,275)	(73,803)
E082035	Other Expenses	(7,000)	(7,483)	(8,000)
E082040	Travelling - Mileage	(15,000)	(13,070)	(15,000)
E082045	Staff Training	(5,500)	(4,110)	(5,000)
E082055	Subscriptions	(3,000)	(722)	(2,000)
E082060	Postage & Freight	(1,000)	(1,348)	(1,500)
E082063	Telephone Expenses	(3,000)	(2,577)	(3,000)
E082065	Printing & Stationery	(1,000)	(1,968)	(2,000)
E082070	Insurance	(19,902)	(20,734)	(20,706)
E082075	Building Maintenance	(3,000)	(7,581)	(6,000)
E082080	Plant & Equipment Mtce	(16,000)	(12,348)	(16,000)
E082083	Computer Equipment and Support	(10,000)	(11,561)	(12,000)
E082085	Consumable Supplies	(3,000)	(629)	(3,000)
E082090	Homecare Equipment and Catering Supplies	(1,000)	(371)	(1,000)
E082095	HCP Expenses	(76,403)	(88,527)	(54,000)
E082097	NDIS Expenses	(1,000)	(325)	0
E082100	Administration Allocated	(18,437)	(18,965)	(20,937)
E082105	Fringe Benefits Tax	0	(3,657)	(6,000)
E082120	Loss on Sale of Asset	0	0	(922)
E082190	Depreciation - Homecare	(22,158)	(22,368)	(22,812)
		(1,066,646)	(851,474)	(909,086)
		(196,305)	(98,554)	(132,306)
	Other Welfare			
I083010	Wagin Frail Aged Reimb	9,690	9,226	8,719
		9,690	9,226	8,719
E083010	Wagin Frail Aged Exp	(9,690)	(9,226)	(8,719)
		(9,690)	(9,226)	(8,719)
	Total Education & Welfare Income	894,813	775,167	800,731
	Total Education & Welfare Expenditure	(1,115,674)	(896,512)	(956,979)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS**

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	Community Amenities			
	Sanitation - Household Refuse			
I101005	Domestic Collection	287,274	287,720	317,100
I102020	Refuse Site Fees	20,000	21,157	20,000
		307,274	308,877	337,100
E101005	Domestic Refuse Collection	(57,000)	(55,512)	(64,300)
E101006	Green Waste Collection	(27,500)	(27,460)	(32,550)
E101010	Recycling Residential	(73,000)	(66,077)	(74,800)
E101015	Refuse Site Mtce	(178,750)	(178,034)	(187,776)
		(336,250)	(327,083)	(359,426)
	Sanitation - Other			
I102002	Commercial Collection Charges	71,628	71,440	78,540
I102005	Reimbursement Drummuster	500	993	1,000
I102010	Charges Bulk Rubbish	17,000	18,240	17,000
		89,128	90,673	96,540
E102005	Commercial Collection	(16,650)	(16,307)	(18,850)
E102010	Bulk Cardboard Collection	(18,000)	(18,880)	(21,800)
E102020	Recycling Commercial	(15,000)	(13,385)	(15,100)
E101020	Street Bin Renewal Program	(10,000)	0	0
E102190	Depreciation - Sanitation	(6,575)	(6,575)	(6,600)
		(66,225)	(55,147)	(62,350)
	Sewerage			
I104005	Septic Tank Fees	500	215	500
		500	215	500
E104005	Sewerage Treatment Plant	(50)	(28)	(50)
		(50)	(28)	(50)
	Town Planning			
I106005	Planning Fees	8,745	21,656	18,000
		8,745	21,656	18,000
E106005	Town Planning Expenses	(7,500)	(26,793)	(23,000)
E106100	Administration Allocated	(62,203)	(63,985)	(70,639)
		(69,703)	(90,778)	(93,639)
	Other Community Amenities			
I107005	Cemetery Fees	18,000	20,050	17,000
I107010	Community Bus Income	3,000	1,570	2,500
		21,000	21,620	19,500
E107005	Cemetery Mtce	(47,685)	(65,634)	(55,501)
E107010	Public Convenience Mtce	(57,940)	(59,923)	(54,600)
E107015	Community Bus Operating	(3,000)	(2,815)	(3,000)
E107100	Administration Allocated	(95,957)	(98,706)	(108,969)
E107190	Depreciation - Other Comm Amenities	(52,500)	(52,781)	(53,880)
		(257,082)	(279,859)	(275,951)
	Total Community Amenities Income	426,647	443,041	471,640
	Total Community Amenities Expenditure	(729,310)	(752,895)	(791,415)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS**

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	Recreation and Culture			
	Public Halls & Civic Centres			
I111005	Town Hall Hire	1,500	1,637	1,800
		1,500	1,637	1,800
E111005	Town Hall Mtce	(35,950)	(83,147)	(50,307)
E111010	Other Halls Mtce	(4,950)	(7,003)	(5,930)
E111190	Depreciation - Public Halls	(205,549)	(205,702)	(206,702)
		(246,449)	(295,852)	(262,939)
	Swimming Pool			
I112010	Swimming Pool Admission	25,000	24,307	25,000
I112020	Reimbursements	0	3,636	0
		25,000	27,943	25,000
E112040	Swimming Pool Contract Staff	(130,000)	(115,497)	(130,000)
E112015	Swimming Pool Maintenance	(128,800)	(151,643)	(142,560)
E112020	Swimming Pool Other Expenses	(2,000)	(1,253)	0
E113076	Interest on Loan 139 - Swimming Pool	(7,833)	(6,743)	(5,970)
E112190	Depreciation - Swimming Pools	(226,693)	(228,597)	(233,097)
		(495,326)	(503,733)	(511,627)
	Other Recreation & Sport			
I113005	Sportsground Rental	8,795	6,841	8,795
I113010	Sportsground Reimbursements	20,000	11,195	0
I113015	Power Reimbursements	7,000	9,023	8,000
I113020	Recreation Centre Hire	3,000	2,055	3,000
I113025	Reimbursements Other	1,000	239	1,000
I113030	Rec Centre Equipment Contributions	1,800	1,800	1,800
I113035	Sporting Club Leases	2,000	2,222	2,000
I113040	Other Recreation & Sport Grants & Contributions	106,558	96,286	24,095
I113055	Eric Farrow Pavillion Hire	5,000	5,565	5,000
I113065	Community Gym Membership	11,000	13,160	11,000
I113079	SS Loan 142 - Interest & Gtee Fee Revenue	3,306	3,541	2,992
		169,459	151,927	67,682
E113005	Sportsground Mtce	(133,151)	(157,797)	(144,642)
E113010	Sportsground Building Mtce	(31,250)	(62,924)	(32,221)
E113015	Wetlands Park Mtce	(94,840)	(101,309)	(81,197)
E113020	Parks & Gardens Mtce	(73,701)	(67,586)	(66,844)
E113025	Puntapin Rock Mtce	(615)	(236)	0
E113030	Recreation Centre Mtce	(73,750)	(81,077)	(73,305)
E113035	Rec Staff Salaries	(1,500)	(61)	(1,000)
E113045	Other Expenses	(1,000)	(904)	(1,000)
E113050	Norring Lake Mtce	(6,870)	(8,032)	(8,083)
E113053	Parkland and Public Place Signage Renewal Program	(10,000)	(1,326)	(10,000)
E113054	Wagin Pump Track - Community Consultation & Grant Application	(10,000)	(1,408)	(10,000)
E113055	Other Rec & Sport Grant Funds Exp	0	(50,886)	0
E113065	Eric Farrow Pavilion Mtce	(31,270)	(37,515)	(44,179)
E113070	Rec Centre Sports Equipment	(2,000)	0	(1,000)
E113078	Interest on Loan 142 - SSL Bowls Club	(3,306)	(3,122)	(2,992)
E113095	Community Gym Expenditure	(10,150)	(17,103)	(14,694)
E113100	Administration Allocated	(198,144)	(203,821)	(225,014)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS**

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
E113190	Depreciation - Other Rec & Sport	(403,607)	(401,126)	(404,700)
		(1,085,154)	(1,196,233)	(1,120,872)
	Library			
I115010	Reimbursements & Grants	12,290	4,027	2,426
		12,290	4,027	2,426
E115005	Library Staff Salaries	(66,123)	(73,896)	(64,463)
E115008	Library Leave/Wages Liability	0	2,449	0
E115010	Superannuation	(7,035)	(8,653)	(6,686)
E115013	Staff Training	(3,000)	(3,635)	(4,000)
E115015	Court House (Library) Maintenance	(12,230)	(9,435)	(12,614)
E115020	Library Other Expenses	(3,000)	(2,999)	(3,000)
E115025	Public Library Materials Funding (Grant) Expenses	(12,290)	(3,687)	(2,426)
E115030	Library IT	(5,000)	(4,207)	(5,000)
E115035	Postage & Freight	(500)	0	(500)
E115190	Depreciation - Libraries	(4,068)	(4,085)	(4,285)
		(113,246)	(108,148)	(102,974)
	Other Culture			
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	1,049	1,200	208
I116065	Electronic Sign Advertising Income	2,500	2,888	2,500
I119020	Reimbursements	0	96	0
I119030	Community Events Income	13,000	14,506	23,000
I119031	Other Culture Grant Funds & Contributions	15,662	10,532	5,130
		32,211	29,222	30,838
E113077	Interest on Loan 141 - SSL Wagin Ag	(1,049)	(805)	(175)
E116005	Subsidy Woolorama Committee	(500)	(500)	(500)
E116010	Woolorama Costs & Maintenance	(74,001)	(80,182)	(82,370)
E116015	Community Centre Mtce	(15,175)	(13,254)	(16,021)
E116020	Historical Village	(2,600)	(3,120)	(2,616)
E116025	Heritage Review	(12,130)	0	(12,130)
E116045	Community Development Events	(51,499)	(46,311)	(51,500)
E116046	Christmas Decorations - Maintenance and Prizes	(3,500)	(4,523)	(4,500)
E116055	Other Culture Grant Funds & Contributions Exp	(2,532)	(1,531)	0
E116060	Little Gem Theatre Expenditure	(4,430)	(3,637)	(3,500)
E116065	Electronic Sign Maintenance	(4,500)	(5,207)	(4,500)
E116075	Other Culture Building Maintenance	(14,050)	(20,019)	(22,961)
E116190	Depreciation - Other Culture	(40,941)	(40,441)	(40,445)
		(226,907)	(219,530)	(241,217)
	Total Recreation & Culture Income	240,460	214,756	127,746
	Total Recreation & Culture Expenditure	(2,167,082)	(2,323,496)	(2,239,629)
	Transport			
	Streets Roads Bridges & Depot Construction			
I121005	Direct Road Grants	200,875	186,436	201,545
I121010	Road Project Grants	532,392	481,207	574,406
I121015	Roads to Recovery Grant	501,536	501,537	593,064
I121025	Contribution - Street Lighting	7,828	8,217	8,074
I121070	Roads Grants - Other	74,251	74,251	72,694
I121076	LRCIP Funding - Road Construction	20,129	20,129	0
		1,337,011	1,271,777	1,449,783

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS**

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	Streets Roads Bridges & Depot Maintenance			
I122055	Diesel Fuel Rebate Income	50,000	30,556	40,000
I122060	Road Maintenance Operating Grant	5,000	0	0
		50,000	30,556	40,000
E122005	Road Maintenance & Maintenance Grading	(327,897)	(388,011)	(407,000)
E122007	Rural Tree Pruning	(80,001)	(74,723)	(80,000)
E122008	Rural Spraying	(9,998)	(9,912)	(10,000)
E122009	Town Site Spraying	(20,001)	(23,593)	(25,000)
E122010	Depot Mtce	(21,755)	(19,470)	(19,191)
E122011	Town Reserve & Verge Mtce	(12,500)	(19,969)	(20,000)
E122012	Bridge & Drainage Mtce	(22,500)	(10,611)	(24,750)
E122020	Footpath Mtce	(4,000)	(5,156)	(6,000)
E122025	Street Cleaning	(40,000)	(51,015)	(45,000)
E122030	Street Trees	(85,000)	(79,606)	(85,000)
E122035	Traffic & Street Signs Mtce	(3,999)	(2,873)	(4,000)
E122045	Townscape	(39,998)	(45,104)	(40,000)
E122050	Crossovers	(1,000)	(892)	(1,000)
E122080	Ballagin Street - Vehicle Speeds Investigation	(10,000)	0	0
E122055	RAMM Roads Database	(15,000)	(11,752)	(15,000)
E122060	Street Lighting	(77,000)	(82,708)	(85,000)
E122090	Graffiti Removal	(500)	0	(500)
E122100	Administration Allocated	(90,504)	(93,097)	(102,777)
E122190	Depreciation - Roads	(1,957,230)	(1,960,178)	(1,963,680)
E147120	Storm Damage - Not Claimable	0	(9,486)	0
		(2,818,883)	(2,888,156)	(2,933,899)
	Road Plant Purchases			
I122100	Profit on Sale of Asset	10,485	1,883	36,287
		10,485	1,883	36,287
E123010	Loss on Sale of Asset	(9,560)	(5,846)	0
		(9,560)	(5,846)	0
	Aerodrome			
I126020	Aerodrome Hangar Lease	7,185	6,267	12,208
I126025	Aerodrome - Other Income	0	455	500
		7,185	6,722	12,708
E126005	Aerodrome Maintenance	(13,917)	(20,538)	(17,087)
E126190	Depreciation - Aerodromes	(47,112)	(47,906)	(47,950)
		(61,029)	(68,444)	(65,037)
	Total Transport Income	1,404,681	1,310,938	1,538,778
	Total Transport Expenditure	(2,889,472)	(2,962,446)	(2,998,935)
	Economic Services			
	Rural Services			
I131020	Landcare Reimbursements	79,654	393	0
		79,654	393	0
E131020	Landcare	(108,730)	(27,737)	0
E131030	Rural Towns Program	(7,500)	(11,946)	(12,000)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS**

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
E131100	Administration Allocated	(32,984)	(33,929)	(37,457)
E131140	Water Management Plan / Harvesting	(12,000)	(47,076)	(18,540)
E131190	Depreciation - Rural Services	0	0	0
		(161,214)	(120,688)	(67,997)
	Tourism & Area Promotion			
I132005	Caravan Park Fees	70,000	68,353	70,000
I132010	Reimbursements	1,000	651	1,000
I132015	RV Area Fees	7,500	6,315	7,000
		78,500	75,319	78,000
E132015	Caravan Park Manager Salary	(42,733)	(52,939)	0
E132018	Superannuation	(4,528)	(3,794)	0
E132020	Caravan Park Mtce	(50,880)	(64,921)	(90,047)
E132023	Caravan Leave/Wages Liability	0	10,856	0
E132025	Subsidy Historic Village	(8,500)	(8,460)	(8,500)
E132035	RV Area Maintenance	(10,999)	(9,805)	(10,000)
E132040	Tourism Promotion & Subscripts	(15,001)	(6,296)	(15,100)
E132050	Administration Allocated	(117,056)	(120,410)	(132,930)
E132190	Depreciation - Tourism	(10,503)	(10,503)	(10,550)
		(260,200)	(266,272)	(267,127)
	Building Control			
I133005	Building Licenses	4,000	8,981	8,000
I133010	Swimming Pool Inspection Fees	0	4,212	0
		4,000	13,193	8,000
E133005	Building Surveyor Salary	(7,524)	(7,860)	(7,786)
E133008	Building Surveyor Superannuation	(903)	(943)	(905)
E133010	Swimming Pool Inspections	(5,000)	(9,123)	0
E133100	Administration Allocated	(44,062)	(45,324)	(50,037)
		(57,489)	(63,250)	(58,728)
	Other Economic Services			
I134005	Water Sales	26,500	27,133	25,000
		26,500	27,133	25,000
E134005	Water Supply - Standpipes	(26,500)	(25,367)	(26,500)
E134020	Land Sale Costs	(500)	(4,023)	(500)
E134190	Depreciation - Other Economic Services	(2,052)	(2,052)	(2,060)
		(29,052)	(31,442)	(29,060)
	Total Economic Services Income	188,654	116,038	111,000
	Total Economic Services Expenditure	(450,466)	(481,652)	(422,913)
	Other Property & Services			
	Private Works			
I141005	Private Works Income	30,000	22,828	30,000
		30,000	22,828	30,000
E141005	Private Works	(15,000)	(18,836)	(15,000)
E141100	Administration Allocated	(4,090)	(4,207)	(4,645)
		(19,090)	(23,043)	(19,645)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS**

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
	Public Works Overheads			
I143040	Workers Compensation	40,259	79,300	50,000
		40,259	79,300	50,000
E143005	Engineering Salaries	(113,982)	(111,576)	(130,040)
E143007	Engineering Administration Salaries	(39,713)	(51,385)	(53,612)
E143008	Works Leave/Wages Liability	0	2,150	0
E143009	Housing Allowance Works	(21,850)	(21,021)	(23,000)
E143010	Engineering Consultant	(30,000)	0	(10,500)
E143020	Engineering Superannuation	(148,030)	(148,294)	(45,576)
E143025	Engineering - Other Expenses	(5,000)	(5,041)	(5,000)
E143030	Sick Holiday & Allowances Pay	(223,414)	(240,791)	(249,339)
E143040	Workers Compensation	(40,259)	(77,279)	(50,000)
E143045	Insurance on Works	(61,000)	(62,856)	(65,643)
E143050	Protective Clothing	(4,000)	(2,914)	(4,000)
E143055	Fringe Benefits	(500)	(446)	(500)
E143065	MOW - Vehicle Expenses	(6,000)	(5,326)	(6,000)
E143070	Minor Furniture & Equipment	0	0	(1,500)
E143075	Telephone Expenses	(500)	(425)	(500)
E143080	Staff Licenses	(500)	(364)	(500)
E143085	Safety Equipment & Meetings	(3,000)	(874)	(2,500)
E143090	Conferences & Courses	(1,500)	(8,415)	(2,000)
E143095	Staff Training	(1,999)	(11,778)	(3,000)
E143105	Administration Allocated	(35,450)	(36,466)	(40,258)
E143200	LESS PWOH ALLOCATED	696,440	703,676	643,468
		(40,257)	(79,425)	(50,000)
	Plant Operation Costs			
I144005	Sale of Scrap	500	173	500
I144010	Reimbursements	0	0	2,000
		500	173	2,500
E144010	Fuel & Oils	(180,000)	(163,221)	(244,832)
E144020	Tyres & Tubes	(22,000)	(6,904)	(18,000)
E144030	Parts & Repairs	(95,000)	(71,123)	(85,000)
E144040	Plant Repair - Wages	(25,000)	(22,445)	(25,000)
E144050	Insurance and Licences	(36,500)	(32,525)	(34,509)
E144060	Minor Tools and Consumables	(8,000)	(4,824)	(6,000)
E144065	MV Insurance Claim Expenses	(1,000)	0	(1,000)
E144075	Minor Plant & Equipment <\$5000	(10,000)	(7,437)	(10,000)
E144200	LESS POC ALLOCATED-PROJECTS	377,000	308,233	421,841
		(500)	(247)	(2,500)
	Salaries & Wages			
E146010	Gross Salaries, Allowances & Super	(3,127,004)	(3,164,645)	(3,275,408)
E146200	Less Sal , Allow, Super Allocated	3,127,004	3,164,645	3,275,408
		0	0	0
	Unclassified			
I147005	Commission - Vehicle Licensing	55,000	58,644	60,000
I147006	Commission - TransWA	500	332	500
I147035	Banking errors	0	1	0
I147050	Council Staff Housing Rental	23,400	23,400	23,400
I147070	Council Housing Reimbursements	10,000	5,498	10,000
I147085	NAB Buiding Rent	9,200	9,404	9,568

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027
OPERATING PROGRAMS**

COA	Description	Budget 2025/2026	Actual 2025/2026	Budget 2026/2027
I147200	Proceeds on Disposal of Assets	0	80,000	0
		98,100	97,279	103,468
E147015	Community Requests & Events - CEO Allocation	(3,000)	(500)	(2,000)
E147031	Novated Lease Clearing Account	0	0	0
E147050	Council Housing Maintenance	(79,017)	(78,340)	(130,077)
E147051	Interest on Loan 137 - Staff Housing	(4,670)	(4,081)	(2,941)
E147052	Interest on Loan 138 - Doctor Housing	(824)	(514)	0
E147053	Interest on Loan 143 - Staff Housing	0	0	(10,400)
E147055	Consultants / Contractors	(30,000)	(29,364)	(40,000)
E147070	4WD Resource Sharing Group	(1,000)	0	(1,000)
E147075	Employee Assistance	(3,500)	(3,462)	(3,600)
E147090	Building Maintenance	(2,200)	(5,160)	(1,964)
E147100	Administration Allocated	(202,904)	(208,717)	(230,420)
E147105	Cost to Sell Council Property	0	(4,572)	0
E147115	Occupational Health & Safety (OHS)	(7,500)	(2,602)	(5,500)
E147130	Depreciation - Unclassified	(162,229)	(161,485)	(172,700)
E147150	Community Requests Budget	(37,850)	(33,303)	(45,065)
E147151	Community Donations/Sponsorship	(2,000)	(2,140)	(4,112)
		(536,694)	(534,240)	(649,779)
	Total Other Property & Services Income	168,859	199,580	185,968
	Total Other Property & Services Expenditure	(596,541)	(636,955)	(721,924)
	Total Income	7,628,235	9,517,736	7,384,308
	Total Expenditure	(9,557,010)	(9,737,979)	(10,069,490)

Fees & Charges



Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
GENERAL PURPOSE FUNDING				
Rate Revenue				
Rates Instalment Administration Charge (per instalment)	I031050.156	N	\$ 7.00	\$ 7.00
Rates Administration Fee - Payment Arrangement (per assessment, per year) excluding Pensioners	I031050.156	N	\$ 30.00	\$ 30.00
Payment Arrangement Dishonour Fee (per instance)	I031050.156	N	\$ 7.00	\$ 7.00
Rates, Orders & Requisitions (EAS)	I031055.156	N	\$ 65.00	\$ 67.50
Complex Rates, Orders & Requisitions (EAS)	I031055.156	N	\$ 129.50	\$ 134.50
Electoral Roll	I031055.156	Y	\$ 22.50	\$ 23.50
Other General Purpose Funding				
Photocopies				
A4 Copies - Black and White - per side	I032025.156	Y	\$ 0.50	\$ 0.50
A4 Copies - Colour - per side	I032025.156	Y	\$ 0.70	\$ 0.70
A3 Copies - Black and White - per side	I032025.156	Y	\$ 0.90	\$ 0.90
A3 Copies - Colour - per side	I032025.156	Y	\$ 1.60	\$ 1.70
Laminating				
A4	I032025.156	Y	\$ 1.80	\$ 1.90
A3	I032025.156	Y	\$ 2.80	\$ 2.90
General Administration Fee				
Per hour - Minimum charge \$5.00	I032025.156	Y	\$ 37.00	\$ 38.50
Printed Copy of the Agenda or Minutes				
Note: Available free online	I032025.156	Y	\$ 16.00	\$ 16.50
Freedom of Information				
Prescribed by the Freedom of Information Regulations 1993 (subject to Change)				
Application Fee	I032035.156	N	\$ 30.00	\$ 30.00
Dealing with Application - Staff Time (per hour, pro-rata)	I032035.156	N	\$ 30.00	\$ 30.00
Access Time Supervised by Staff (per hour, pro-rata)	I032035.156	N	\$ 30.00	\$ 30.00
Photocopying - Staff Time (per hour, pro-rata)	I032035.156	N	\$ 30.00	\$ 30.00
Transcribing from Tape, Film or Computer (per hour, pro-rata)	I032035.156	N	\$ 30.00	\$ 30.00
Photocopies (per page)	I032035.156	N	\$ 0.20	\$ 0.20
Delivery, packaging & Postage	I032035.156	Y	At Cost	At Cost
Equipment				
PA System - Community Groups and Sporting Clubs	I032025.156	Y	\$ 67.50	\$ 70.00
PA System	I032025.156	Y	\$ 180.00	\$ 187.00
Projector and Screen	I032025.156	Y	\$ 67.50	\$ 70.00
Bond on PA System / Projector and Screen	I100070	N	\$ 150.00	\$ 150.00
Promotional Items				
Emu's Watering Place Book	I032025.156	Y	\$ 16.00	\$ 16.50
Tie Pin	I032025.156	Y	\$ 5.00	\$ 5.00
Lapel Pins	I032025.156	Y	\$ 12.00	\$ 12.50
Fridge Magnets	I032025.156	Y	\$ 0.50	\$ 0.50
Cloth Bags	I032025.156	Y	\$ 3.00	\$ 3.00
Calico Bags with Logo	I032025.156	Y	\$ -	\$ 5.00
Stress Sheep	I032025.156	Y	\$ -	\$ 3.50
Wagin Stickers	I032025.156	Y	\$ -	\$ 0.50
Ceramic Mugs	I032025.156	Y	\$ 5.00	\$ 5.00
Ballpoint Pens	I032025.156	Y	\$ 2.00	\$ 2.00
Postcards	I032025.156	Y	\$ 0.50	\$ 0.50
LAW, ORDER AND PUBLIC SAFETY				
Fire Prevention				
Fire Maps				
A1	I051015.156	Y	\$ 26.50	\$ 26.50
Note: FCO's = no charge				
Town Blocks - Burning Off Fees	I051025.121	N	Cost Recovery + \$50 Insurance Cost	Cost Recovery + \$50 Insurance Cost
(Fees to cover insurance charge per block)				
Animal Control				
Dog Impound Fees				
Daily Pound Fee	I052005.152	Y	\$ 26.50	\$ 27.50
Impound and Release Fee	I052005.152	Y	\$ 112.50	\$ 117.00
Destruction of Dog	I052005.152	Y	\$ 84.50	\$ 88.00
After Hours Release Fee	I052005.152	Y	\$ 53.00	\$ 55.00
Dog Fines in accordance with Dog Act / Shire Local Law				



Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
Cat Impound Fees				
Daily Pound Fee	I052006.152	Y \$	26.50 \$	27.50
Impound and Release Fee	I052006.152	Y \$	112.50 \$	117.00
Destruction of Cat	I052006.152	Y \$	84.50 \$	88.00
After Hours Release Fee	I052006.152	Y \$	53.00 \$	55.00
Cat Fines in accordance with Cat Act / Shire Local Law				
Hire of Animal Traps				
Hire per week	I052010.156	Y \$	21.00 \$	22.00
Hire per week - pensioner and concession card	I052010.156	Y \$	11.00 \$	11.50
Deposit	I100025	N \$	50.00 \$	50.00
Deposit - pensioner and concession card	I100025	N \$	- \$	-
Dog Registration				
Statutory Charges set by WA Government (subject to change)				
Sterilised Dog - 1 year	I052015.156	Y \$	20.00 \$	20.00
Sterilised Dog - 3 years	I052015.156	Y \$	42.50 \$	42.50
Sterilised Dog - Lifetime	I052015.156	Y \$	100.00 \$	100.00
Unsterilised Dog - 1 year	I052015.156	Y \$	50.00 \$	50.00
Unsterilised Dog - 3 years	I052015.156	Y \$	120.00 \$	120.00
Unsterilised Dog - Lifetime	I052015.156	Y \$	250.00 \$	250.00
Pensioner	I052015.156	Y	50% of fee	50% of fee
Working Dog	I052015.156	Y	25% of fee	25% of fee
Transfer of Dog Registration	I052015.156	Y \$	15.00 \$	15.00
Application to keep more than 2 dogs	I052015.156	Y \$	80.00 \$	90.00
50% off fees for registration of dogs after 31 May - 1 year only				
**refund may apply to unsterilised dog becoming sterilised				
Dangerous/Restricted Breed Requirements				
Statutory Charges set by WA Government (subject to change)				
Dangerous Dog Registration - 1 year (Pensioner concession not applicable)	I052015.156	Y \$	50.00 \$	50.00
Dangerous Dog/Restricted Breed Collar	I052020.121	Y \$	50.00 \$	50.00
Dangerous Dog/Restricted Breed Sign WA on sheetmetal	I052020.121	Y \$	40.00 \$	40.00
Cat Registration				
Statutory Charges set by WA Government (subject to change)				
1 Year	I052016.156	Y \$	20.00 \$	20.00
Registered after 31 May to 31 October	I052016.156	Y \$	10.00 \$	10.00
3 Years	I052016.156	Y \$	42.50 \$	42.50
Life Registration	I052016.156	Y \$	100.00 \$	100.00
Breeder Registration - per breeding cat	I052016.156	Y \$	100.00 \$	100.00
Pensioner	I052016.156	Y	50% off	50% off
Transfer of Cat Registration	I052016.156	Y \$	15.00 \$	15.00
Application to keep more than 3 cats	I052006.152	Y \$	- \$	90.00
HEALTH				
Preventative Services - Administration and Inspection				
Food Premises Fees				
Application for registration / notification of food premises	I074005.156	N \$	130.50 \$	135.50
Review of registration / notification of food premises	I074005.156	N \$	118.00 \$	122.50
Transfer of Registration Fee	I074005.156	N \$	73.50 \$	76.50
Plans Assessment Fee - Small - Residential	I074005.156	N \$	92.50 \$	96.00
Plans Assessment Fee	I074005.156	N \$	206.00 \$	214.00
Plans Assessment Fee - Supermarkets or Premises > 2	I074005.156	N \$	283.50 \$	295.00
Inspection of Premises on request	I074005.156	N \$	205.00 \$	213.00
Request for copy of Condemnation Certificate	I074005.156	N \$	94.50 \$	98.50
Copy of Food Sampling Results Certificate	I074005.156	N \$	32.00 \$	33.50
Temporary Food Business Assessment Fee (per occasion)	I074005.156	N \$	47.00 \$	49.00
Temporary Food Business Assessment Fee (annual)	I074005.156	N \$	205.00 \$	213.00
Lodging House Registration Fees				
Application for Registration of Lodging House < 15 lodgers	I074005.156	N \$	399.00 \$	415.00
Renewal of Registration of Lodging House < 15 lodgers	I074005.156	N \$	265.50 \$	276.00
Application for Registration of Lodging House 15 or more lodgers	I074005.156	N \$	568.50 \$	591.00
Renewal of Registration of Lodging House 15 or more lodgers	I074005.156	N \$	380.50 \$	395.50
Temporary Accommodation Approval Fees				
Application for Approval to camp (Regulation 11 Caravan Parks and Camping Grounds Regulations 1997)	I074005.156	N \$	277.50 \$	288.50



Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
General Fees				
Request for a Section 39 Liquor Certificate	1074005.156	N \$	225.00	234.00
Premises Plan Assessment Fee - miscellaneous	1074005.156	N \$	183.00	190.50
Request for Inspection of Premises - miscellaneous	1074005.156	N \$	205.00	213.00
Request for Premises Inspection Report	1074005.156	N \$	183.00	190.50
Reports to Settlement Agents	1074005.156	N \$	121.50	126.50
Copy of Certificate of Analysis	1074005.156	N \$	32.00	33.50
Itinerant Food Vans / Traders				
Application or Renewal of Itinerant Food Van / Traders Permit Fee				
Per Occasion	1074005.156	N \$	36.00	37.50
One Month	1074005.156	N \$	71.50	74.50
Twelve Months	1074005.156	N \$	354.00	368.00
For the first 12 months the fee is set at 50% of the stated amount as an encouragement to establish new businesses in the Shire				
Water Sampling Fee				
Chemical Swimming Pool Sample	1074005.156	N \$	17.00	17.50
Micro / Amoeba Swimming Pool Sample	1074005.156	N \$	40.50	42.00
Private Water Supply Sampling Fee	1074005.156	N \$	85.00	88.50
Effluent Disposal Fee				
Local Government application fee - paid to local government	1074005.156	N \$	139.50	145.00
When EDPH approval is required / Health Department of WA application fee:				
a) with a local government report	1074005.156	N \$	60.50	63.00
b) without a local government report	1074005.156	N \$	130.50	135.50
Local government report fee	1074005.156	N \$	139.50	145.00
Fee for the grant of a permit to use an apparatus	1074005.156	N \$	139.50	145.00
Request for re-inspection	1074005.156	N \$	144.50	150.50

EDUCATION AND WELFARE

Wagin Homecare - Commonwealth Home Support Programme

Support Service

Ordinary Hours of Service: Monday - Friday 9am - 4pm; additional hours by arrangement, Monday - Friday 7am - 9am & 4pm - 7pm

Nursing Care (per hour)	1082020.156	\$	15.00	15.00
Medication Prompt and Delivery (per hour)	1082020.156	\$	13.00	13.50
Personal Care (per hour)	1082020.156	\$	15.00	15.00
Social Support Individual (per hour)	1082020.156	\$	13.00	13.00
Social Support Group (per event) - fortnightly activiting including meal	1082020.156	\$	15.00	15.00
Social Support Group (per event and costs depend on distance) - day trips - capped at 60km	1082020.156	\$	16.00	18.00
Social Support Group (per event and costs depend on distance) - day trips - over 61km	1082020.156	\$	16.00	At Cost
Transport - Local up to 30km (each way)	1082020.156	\$	5.00	5.00
Transport - 31km to 60km (each way)	1082020.156	\$	13.00	13.50
Transport - over 61km (each way)	1082020.156	\$	23.50	At Cost
Transport - Group (per trip)	1082020.156	\$	6.00	6.00
Domestic Assistance (per hour)	1082020.156	\$	13.00	13.00
Shopping with Client or by list (per hour)	1082020.156	\$	13.00	13.00
Meal Preparation (per hour)	1082020.156	\$	13.00	13.00
1 Course meal (per meal)	1082015.156	\$	11.00	11.00
2 Course meal (per meal)	1082015.156	\$	15.00	15.50
Meal Delivery	1082015.156	\$	6.00	6.00
Home Maintenance/Gardening (per hour) available 4 days a week	1082020.156	\$	15.00	16.50

Wagin Homecare Support at Home (Formerly - Home Care Packages)

Support Service

Ordinary Hours of Service: Monday - Friday 9am - 4pm; additional hours by arrangement, Monday - Friday 7am - 9am & 4pm - 7pm

Nursing Care (per hour)	1082015.156	\$	170.00	210.00
Medication Prompt and Delivery (per hour)	1082045.156	\$	85.00	120.00
Care Management		\$	120.00	162.50
Personal Care (per hour)	1082045.156	\$	90.00	120.00
Social Support and Community Engagement Individual (per hour)	1082045.156	\$	90.00	130.50
Social Support Group (per event) - fortnightly activiting including meal	1082045.156	\$	-	65.00
Transport to 60km (each way)	1082045.156	\$	82.50	92.50
Transport - over 61km (each way)	1082045.156	\$	82.50	At Cost
Domestic Assistance (per hour)	1082045.156	\$	85.00	123.00
Meal Preparation (per hour)	1082045.156	\$	85.00	129.00
Shopping with Client or by list (per hour)	1082045.156	\$	85.00	135.50
Meal Delivery	1082015.156	\$	15.00	15.00
Home Maintenance and Repairs (per hour)	1082045.156	\$	90.00	143.00

Further details as per myagedcare.gov.au



Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
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COMMUNITY AMENITIES

Sanitation - Household Refuse

Refuse Disposal Fees

Domestic Rubbish Service Fee (residential) 1 bin per annum (The service includes - 1 x 120L General Waste collected weekly - 1 x 240L Organic collected fortnightly; and - 1 x 240L Recycling Bin collected fortnightly)	I101005.156	N	\$ 380.00	\$ 420.00
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Additional Service	I101005.156	N	\$ 380.00	\$ 420.00
Domestic Rubbish Service Fee (residential) 240L additional charge	I101005.156	N	\$ 23.00	\$ 24.00

Note - charges based on recovery of costs associated with the collection, recycling and disposal of refuse

Bin Replacement Fees

Replacement - Recycling Mobile Garbage Bin (Bin & Lid)	I101005.156	Y	\$ 144.00	\$ 150.00
Replacement - Recycling Yellow Bin Lid	I101005.156	Y	\$ 27.00	\$ 28.00
Replacement - Bin Wheels	I101005.156	Y	\$ 27.00	\$ 28.00

*In accordance with the waste provision contract, Council supplies 240L recycling MGB. Contractor supplies 240L green waste MGB and 140L general waste MGB

Refuse Site Fees

1 x 120L or 240L Mobile Garbage Bin for rate payers and residents, subject to proof of rate payer or residential status in the Shire of Wagin with proof being demonstrated such as Wagin registration plates, rates notice or driver's licence

120L or 240L Mobile Garbage Bin (thereafter)	I102020.156	Y	\$ 7.00	\$ 7.00
Car Boot Load	I102020.156	Y	\$ 7.00	\$ 7.00
Station Wagon Boot Load	I102020.156	Y	\$ 7.00	\$ 7.00
Van or Utility	I102020.156	Y	\$ 7.00	\$ 7.00
Trailer (not exceeding 1.8m x 2.2m)	I102020.156	Y	\$ 14.00	\$ 15.00
Truck (per m3 or part thereof)	I102020.156	Y	\$ 17.00	\$ 17.50
Bulk Bin (per m3 or part thereof)	I102020.156	Y	\$ 17.00	\$ 17.50
Computers / Televisions / Paint tins / Plastic Car parts / Gas Bottles	I102020.156	Y	\$ 7.00	\$ 7.00
Asbestos (price per m3 or part thereof)	I102020.156	Y	\$ 225.00	\$ 234.00
Septage - Resident per litre	I102020.156	Y	\$ 0.05	\$ 0.05
Septage - Non Resident per litre	I102020.156	Y	\$ 0.10	\$ 0.10
10L Waste Oil (to be disposed in the Oil Recycling Facility) (and units of 10L thereafter)	I102020.156	Y	\$ 7.00	\$ 7.00
Separated Recyclables	I102020.156		\$ -	\$ -
DrumMUSTER washed containers	I102020.156		\$ -	\$ -
Non-DrumMUSTER chemical containers	I102020.156	Y	\$ 2.00	\$ 2.00
Domestic Cardboard	I102020.156	Y	\$ -	\$ -
Commercial Cardboard - separated per 1100L or part thereof	I102020.158	Y	\$ 41.50	\$ 43.00
6 Token Tip Pass Card (1 free Tip Pass card is provided to ratepayers who pay for a domestic rubbish service which is despatched with rates notices)	I102020.156	Y	\$ 42.00	\$ 42.00

Sanitation - Other

Refuse Disposal Fees

Commercial / Industrial Refuse (per annum service)	I102002.156	N	\$ 380.00	\$ 420.00
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Town Planning and Regional Development

Statutory Charges set by WA Government (subject to change)

1. Determining a development application (other than for an extractive industry) where the development had not commenced or been carried out and the estimated cost of the development is -

a) not more than \$50,000	I106005.156	\$	147.00	\$ 147.00
b) more than \$50,000 but not more than \$500,000			0.32% of the estimated cost of development	0.32% of the estimated cost of development
c) more than \$500,000 but not more than \$2.5 million			\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,000
d) more than \$2.5 million but not more than \$5 million			\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
e) more than \$5 million but not more than \$21.5 million			\$12,633 + 0.123% for every \$1 in excess of \$5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million
f) more than \$21.5 million			\$ 34,196.00	\$ 34,196.00
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out			The fee in Item 1 plus, by way of penalty, twice that fee	The fee in Item 1 plus, by way of penalty, twice that fee
3. Determining a development application for an extractive industry where the development has <u>not</u> commenced or been carried out		\$	739.00	\$ 739.00



Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
4. Determining a development application for an extractive industry where the development has commenced or been carried out			The fee in Item 3 plus, by way of penalty, twice that fee	The fee in Item 3 plus, by way of penalty, twice that fee
5A. Determining an application to amend or cancel development approval			\$ 295.00	\$ 295.00
5. Providing a subdivision clearance for -				
a) not more than 5 lots (per lot)			\$ 73.00	\$ 73.00
b) more than 5 lots but not more than 195 lots			\$73 per lot for the first 5 lots then \$35 per lot	\$73 per lot for the first 5 lots then \$35 per lot
c) more than 195 lots			\$ 7,393.00	\$ 7,393.00
6. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has <u>not</u> commenced			\$ 222.00	\$ 222.00
7. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has commenced			The fee in Item 6 plus, by way of penalty, twice that fee	The fee in Item 6 plus, by way of penalty, twice that fee
8. Determining an application for the renewal of an approval of a home occupation or home business where the application is made before the approval expires			\$ 73.00	\$ 73.00
9. Determining an application for the renewal of an approval of a home occupation or home business where the application is made after the approval has expired			The fee in Item 8 plus, by way of penalty, twice that fee	The fee in Item 8 plus, by way of penalty, twice that fee
10. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has <u>not</u> commenced or been carried out			\$ 295.00	\$ 295.00
11. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out			The fee in Item 10 plus, by way of penalty, twice that fee	The fee in Item 10 plus, by way of penalty, twice that fee
12. Public advertising of development applications, scheme amendments, Structure Plans, Activity Centre Plans or Development Plans			Cost plus 10% administration fee plus 10% GST	Cost plus 10% administration fee plus 10% GST
13. Providing a zoning certificate			\$ 73.00	\$ 73.00
14. Replying to a property settlement questionnaire			\$ 73.00	\$ 73.00
15. Providing written planning advice			\$ 73.00	\$ 73.00
16. Scheme Amendments				
a) upon lodgement of the Scheme Amendment request with the local government			\$1,350 plus 10% GST	\$1,350 plus 10% GST
b) following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance			\$1,350 plus 10% GST	\$1,350 plus 10% GST
17. Structure Plans, Activity Centre Plans or Development Plans				
a) upon lodgement of the Structure Plan, Activity Centre Plan or Development Plan with the local government			\$1,350 plus 10% GST	\$1,350 plus 10% GST
b) following adoption of the Structure Plan, Activity Centre Plan or Development Plan by the local government and prior to public advertising			\$1,350 plus 10% GST	\$1,350 plus 10% GST

Other Community Amenities

Cemetery Fees

Interment

Burial Fee - Interment in grave 2.1m deep (Machine)	I107005.156	Y	\$ 1,124.50	\$ 1,169.50
Burial Fee - Interment in grave 2.1m deep (by Hand)	I107005.156	Y	\$ 1,594.50	\$ 1,658.50
Placement of Ashes in an existing grave	I107005.156	Y	\$ 166.00	\$ 172.50
Additional depth of 0.45m	I107005.156	Y	\$ 366.50	\$ 381.00
Interment without due notice - additional charge	I107005.156	Y	\$ 307.50	\$ 320.00
Interment on weekends or public holidays - additional charge	I107005.156	Y	\$ 496.50	\$ 516.50
Interment not in usual hours - additional charge	I107005.156	Y	\$ 249.00	\$ 259.00



Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
Land for Burial (additional burial fees)				
Grant of Right of Burial issued for each lot				
2.4m x 1.2m x 2.1m				
Pre-need (reserved in advance maximum period 25 years)	I107005.156	N	\$ 225.00	\$ 234.00
Renewable (subject to any increased charges)	I107005.156	N	\$ 225.00	\$ 234.00
Transfer of Grant of Right of Burial	I107005.156	N	\$ 55.00	\$ 57.00
Re-opening				
Interment	I107005.156	Y	\$ 1,124.50	\$ 1,169.50
Exhumation	I107005.156	Y	\$ 1,890.00	\$ 1,965.50
Re-burial after exhumation	I107005.156	Y	\$ 709.00	\$ 737.50
Disposal of Ashes				
Brick Niche Single (plus cost of plaque and fixing)	I107005.156	Y	\$ 146.50	\$ 152.50
Brick Niche Double (plus cost of plaque and fixing)	I107005.156	Y	\$ 181.00	\$ 188.00
Single Niche Wall Reservation	I107005.156	Y	\$ 102.50	\$ 106.50
Double Niche Wall Reservation	I107005.156	Y	\$ 135.00	\$ 140.50
Transfer of ashes to a new position within Niche Wall (plus cost of plaque if required)	I107005.156	Y	\$ -	\$ 100.00
Miscellaneous Charges				
Permission to erect headstone	I107005.156	Y	\$ 78.50	\$ 81.50
Permission to erect monument	I107005.156	Y	\$ 78.50	\$ 81.50
Erect a name plate	I107005.156	Y	\$ 78.50	\$ 81.50
Copy of right of burial	I107005.156	Y	\$ 48.00	\$ 50.00
Grave Number plate	I107005.156	Y	\$ 48.00	\$ 50.00
Licenses				
Funeral Directors Annual License	I107005.156	Y	\$ 248.00	\$ 258.00
Single Funeral Permit	I107005.156	Y	\$ 119.50	\$ 124.50
Monumental Masons Annual License	I107005.156	Y	\$ 248.00	\$ 258.00
Single Monumental Masons Permit	I107005.156	Y	\$ 95.50	\$ 99.50
Community and Homecare Bus Hire				
Deposit	I100015	N	\$ 150.00	\$ 300.00
Rate per kilometre	I107010.156	Y	\$ 1.50	\$ 1.50
Hirer to refill fuel tank upon return				
Cleaning Fee (if applicable)	I107010.156	Y	\$ 53.00	\$ 55.00
RECREATION AND CULTURE				
Public Halls and Civic Centres				
Town Hall				
Commercial Functions < 3 hours	I111005.153	Y	\$ 165.00	\$ 171.50
Non Commercial Functions < 3 hours	I111005.153	Y	\$ 111.50	\$ 116.00
Commercial Functions > 3 hours	I111005.153	Y	\$ 276.50	\$ 287.50
Non Commercial Functions > 3 hours	I111005.153	Y	\$ 223.00	\$ 232.00
Non Profit and Charitable Organisations	I111005.153	Y	50% of non-commercial	50% of non-commercial
Education Department (Wagin High School)	I111005.153	Y	\$ -	\$ -
Rehearsal	I111005.153	Y	\$ 32.00	\$ 33.50
Bond - no alcohol	I100010	N	\$ 300.00	\$ 300.00
Bond - with alcohol	I100010	N	\$ -	\$ 500.00
Lesser Hall				
Commercial Functions < 3 hours	I111005.153	Y	\$ 100.50	\$ 104.50
Non Commercial Functions < 3 hours	I111005.153	Y	\$ 69.00	\$ 72.00
Commercial Functions > 3 hours	I111005.153	Y	\$ 170.00	\$ 177.00
Non Commercial Functions > 3 hours	I111005.153	Y	\$ 111.50	\$ 116.00
Non Profit and Charitable Organisations	I111005.153	Y	50% of non-commercial	50% of non-commercial
Bond - no alcohol	I100010	N	\$ 300.00	\$ 300.00
Bond - with alcohol	I100010	N	\$ -	\$ 500.00
Town Hall Kitchen				
Kitchen Use Only	I111005.153	Y	\$ 63.50	\$ 66.00
Non Profit and Charitable Organisations	I111005.153	Y	50% of non-commercial	50% of non-commercial
Bond	I100010	N	\$ 300.00	\$ 300.00
Hire of Trestles (per Trestle)	I111005.153	Y	\$ 11.00	\$ 11.50
Hire of Chairs (per Chair)	I111005.153	Y	\$ 0.60	\$ 0.60
Bond on Trestles/Chairs (per Hire)	I100010	N	\$ 106.50	\$ 111.00
Other Hall Hire where fee is not specified				
Donation to the management committee of the hall - minimum \$50		Y	Minimum \$50.00	Minimum \$50.00



Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
Swimming Pool				
Single Entrance Fees				
Adult	I112010.157	Y \$	5.00 \$	5.00
Children (4 - 16 years) / Pensioner / Concession	I112010.157	Y \$	3.00 \$	3.00
Spectators - Adult	I112010.157	Y \$	- \$	-
Children Participating in activities run by Education Department	I112010.157	Y \$	3.00 \$	3.00
Wallet Program		\$	3.00 \$	3.00
Family (up to two adults; up to four children)	I112010.157	Y \$	14.00 \$	14.00
Seasonal Fees				
Family (up to two adults; up to four children)	I112010.157	Y \$	310.00 \$	310.00
Individual - Adult	I112010.157	Y \$	156.00 \$	156.00
Individual - Child (up to 16 years)	I112010.157	Y \$	91.00 \$	91.00
Pensioners / Concession	I112010.157	Y \$	90.00 \$	90.00
Half Season Fees - from 1 January to end of season only				
Family (up to two adults; up to four children)	I112010.157	Y \$	155.00 \$	155.00
Individual - Adult	I112010.157	Y \$	77.50 \$	77.50
Individual - Child (up to 16 years)	I112010.157	Y \$	46.00 \$	46.00
Pensioners and concession	I112010.157	Y \$	46.00 \$	46.00
Kiosk Items (if Shire operated)	I112015.157	Y	RRP	RRP
Staff Entry			NIL	NIL
Other				
Services which are demand dependent and may be withdrawn at any time				
Aqua aerobics (per class)		\$	11.00 \$	11.50
(Seniors) Aqua Aerobics (per class)		\$	6.00 \$	6.00
(Adult) Lessons (one on one)		\$	42.50 \$	44.00
(child) Lessons - 1st child		\$	16.00 \$	16.50
(child) Lessons - extra child		\$	15.00 \$	15.50
Other Recreation and Sport				
Ground and Recreation Centre Usage Fees for Club				
Wagin Cricket Club	I113005.153	Y \$	1,208.00 \$	1,225.00
Wagin Football Club	I113005.153	Y \$	2,812.00 \$	2,845.00
Wagin Hockey Club	I113005.153	Y \$	1,208.00 \$	1,225.00
Wagin Trotting Club	I113005.153	Y \$	2,354.00 \$	2,380.00
Wagin Netball Club	I113005.153	Y \$	- \$	1,225.00
Other				
Luncheon Booth (Casual Hire Fees)	I113005.153	Y \$	67.50 \$	70.00
Bond	I100010	N \$	- \$	150.00
Lease with Wesfarmers Pty Ltd		Y \$	23.50 \$	24.50
Circus (per day including utilities and ablutions)	I113005.153	Y \$	382.00 \$	397.00
Wagin Recreation Centre (Casual Hire)				
Public Lounge / Members Lounge Area				
Commercial Functions < 3 hours	I113020.153	Y \$	164.00 \$	171.00
Non Commercial Functions < 3 hours	I113020.153	Y \$	112.00 \$	116.00
Commercial Functions > 3 hours	I113020.153	Y \$	277.00 \$	288.00
Non Commercial Functions > 3 hours	I113020.153	Y \$	223.00 \$	232.00
Non Profit and Charitable Organisations	I113020.153	Y	50% of non-commercial	50% of non-commercial
Education Department (Wagin High School)	I113020.153	Y \$	- \$	-
Kitchen Hire (Only)	I113020.153	Y \$	74.50 \$	77.50
Non Profit and Charitable Organisations	I113020.153	Y	50% of non-commercial	50% of non-commercial
Bond - no alcohol	I100010	N \$	300.00 \$	300.00
Bond - with alcohol	I100010	N \$	- \$	500.00
Recreation Centre Fees				
Entrance Fees				
Adult Entry	I113020.153	Y \$	3.00 \$	3.00
Junior Entry	I113020.153	Y \$	2.00 \$	2.00
Concessions Entry	I113020.153	Y \$	2.00 \$	2.00
Training Fees				
Adult	I113020.153	Y \$	2.00 \$	2.00
Junior	I113020.153	Y \$	1.00 \$	1.00
Concession	I113020.153	Y \$	1.00 \$	1.00
Spectator	I113020.153	\$	- \$	-



Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
Eric Farrow Pavilion				
Whole Complex				
Commercial	I113055.153	Y	\$ 395.00	\$ 411.00
Non Commercial	I113055.153	Y	\$ 309.00	\$ 321.00
Non Profit and Charitable Organisations	I113055.153	Y	50% of non-commercial	50% of non-commercial
Education Department (Wagin High School)	I113055.153	Y	\$ -	\$ -
Bond - no alcohol	I100010	N	\$ 300.00	\$ 300.00
Bond - with alcohol	I100010	N	\$ -	\$ 500.00
Large Function Area (including Bar)				
Commercial Functions < 3 hours	I113055.153	Y	\$ 203.00	\$ 211.00
Non Commercial Functions < 3 hours	I113055.153	Y	\$ 158.00	\$ 164.00
Commercial Functions > 3 hours	I113055.153	Y	\$ 338.00	\$ 352.00
Non Commercial Functions > 3 hours	I113055.153	Y	\$ 282.00	\$ 293.00
Non Profit and Charitable Organisations	I113055.153	Y	50% of non-commercial	50% of non-commercial
Bond - no alcohol	I100010	N	\$ 300.00	\$ 300.00
Bond - with alcohol	I100010	N	\$ -	\$ 500.00
Small Function Area (including Bar)				
Commercial Functions < 3 hours	I113055.153	Y	\$ 169.00	\$ 176.00
Non Commercial Functions < 3 hours	I113055.153	Y	\$ 113.00	\$ 118.00
Commercial Functions > 3 hours	I113055.153	Y	\$ 254.00	\$ 264.00
Non Commercial Functions > 3 hours	I113055.153	Y	\$ 197.00	\$ 205.00
Non Profit and Charitable Organisations	I113055.153	Y	50% of non-commercial	50% of non-commercial
Bond - no alcohol	I100010	N	\$ 300.00	\$ 300.00
Bond - with alcohol	I100010	N	\$ -	\$ 500.00
Other				
Setup and cleaning costs (per hour)	As per hire code	Y	\$ 53.00	\$ 55.00
Wagin Woolorama, Gynmkhanarama, Anzac Day and Two Wheels to Wagin events are granted free access to all Wagin Sportsground Facilities during their events	I113055.153	Y	\$ -	\$ -
Community Gym				
One Month Membership (only valid as a once off)	I113065.153	Y	\$ 32.00	\$ 40.00
Six Month Membership (1 July or 1 January start) - pro rata	I113065.153	Y	\$ 113.00	\$ 150.00
Annual Membership (1 July to 30 June) - pro rata	I113065.153	Y	\$ 197.00	\$ 250.00
Annual Gym & Pool Combo Membership (1 July to 30 June)	I113065.153	Y	\$ -	\$ 365.00
Pensioner/Student Six Month Membership (whole months)	I113065.153	Y	\$ 57.00	\$ 59.00
Pensioner/Student Annual Month Membership (1 July to 30 June)	I113065.153	Y	\$ 99.00	\$ 103.00
Key Bond (Refundable)	I100035	N	\$ 50.00	\$ 75.00
Replacement Key	I113065.153	Y	\$ 75.00	\$ 75.00
Staff Membership (bond and replacement fees payable)			NIL	NIL
Electronic Advertising Sign				
Shire events and meetings (unlimited)	I116065.156	Y	\$ -	\$ -
Shire community advice (unlimited)	I116065.156	Y	\$ -	\$ -
Shire facility opening and closing (unlimited)	I116065.156	Y	\$ -	\$ -
Woolorama and community events which are primarily not for profit or where the proceeds are returned directly to the Wagin community (up to 28 days)	I116065.156	Y	\$ -	\$ -
Local sporting events (up to 14 days)	I116065.156	Y	\$ -	\$ -
Regional events and businesses outside of shire (up to 7 days)	I116065.156	Y	\$ 531.50	\$ 553.00
Regional significant events held in the Shire of Wagin (Commercial) (up to 14 days)	I116065.156	Y	\$ 265.50	\$ 276.00
Local business - 15 minutes per business per day (per annum)	I116065.156	Y	\$ 265.50	\$ 276.00
Church services (up to 7 days)	I116065.156	Y	\$ -	\$ -
Emergency warnings and advice (as required)	I116065.156	Y	\$ -	\$ -
Local roadworks and road closures (as required)	I116065.156	Y	\$ -	\$ -



Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
ECONOMIC SERVICES				
Tourism and Area Promotion				
Caravans (2 Persons)				
per Week - 7 nights (or per week as per lease)	I132005.153	Y \$	150.00 \$	150.00
per Night	I132005.153	Y \$	26.50 \$	26.50
Additional Person per Night	I132005.153	Y \$	3.00 \$	3.00
Note: < 16 yrs no additional charge				
Tent Sites (2 Persons)				
per Week	I132005.153	Y \$	90.50 \$	90.50
per Night	I132005.153	Y \$	17.00 \$	17.00
Additional Person per Night	I132005.153	Y \$	3.00 \$	3.00
Note - A site entitles access to one tap and one power point. Customers using more than one of either will be charged accordingly.				
Caravan Park RV Area				
per Week - no power or water	I132005.153	Y \$	90.50 \$	90.50
per Night - no power or water	I132005.153	Y \$	16.50 \$	16.50
Ablutions use only	I132005.153	Y \$	3.00 \$	3.00
Sportsground RV Area				
Per Van per Night - power and water	I132015.153	Y \$	15.00 \$	15.00
Building Control				
Building Fees				
Statutory Charges set by WA Government (subject to change)				
<u>Shire</u>				
<i>Class 1 (House), Class 10 (Shed, Patio, Pool)</i>				
Certified Application - 0.19% Cost of Construction Fee - Minimum Fee	I133005.151	Y \$	110.00 \$	121.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	I133005.151	Y \$	110.00 \$	121.00
<i>Class 2 - 9 (Commercial)</i>				
Certified Application - 0.09% Cost of Construction Fee - Minimum Fee	I133005.151	Y \$	110.00 \$	121.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	I133005.151	Y \$	110.00 \$	121.00
Occupancy Permit for Completed Building (Commercial) - Minimum Fee	I133005.151	Y \$	110.00 \$	121.00
Demolition Permit - Minimum Fee	I133005.151	Y \$	110.00 \$	121.00
Application to Extend a Building Permit/Demolition Permit - Minimum Fee	I133005.151	Y \$	110.00 \$	121.00
Building Approval Applications for Unauthorised Work - 0.38% of Work Value - Minimum Fee	I133005.151	Y \$	110.00 \$	121.00
Septic Tank Application	I133005.151	N \$	236.00 \$	236.00
Local Government Report on a Septic System	I133005.151	N \$	56.00 \$	56.00
<u>Building Services Levy (BSL)</u>				
Over \$45,000 Cost of Construction - 0.137% of Work Value				
Under \$45,000 Cost of Construction - Minimum Fee	I133005.151	N \$	61.65 \$	61.65
Demolition Permit - 0.137% of Work Value - Minimum Fee	I133005.151	N \$	61.65 \$	61.65
Occupancy Permit or Building Approval Certificate - Minimum Fee	I133005.151	N \$	61.65 \$	61.65
Occupancy Permit or Building Approval Certificate for Unauthorised Work - Minimum Fee	I133005.151	N \$	123.30 \$	123.30
<u>Construction Training Fund (CTF formally BCITF)</u>				
Over \$20,000 Cost of Construction - 0.2% Cost of Construction				
Under \$20,000 Cost of Construction - no fee				
All Building Fees in accordance with Building Regulations 2012				
Relocated Buildings and Dwellings				
Bond (Bond will be refunded in accordance with Council Policy HBP.9)	I100070	N	\$5,000.00	\$5,000.00
Inspection of Relocated Dwellings upon completion for bond refund	I100070	Y	\$150.00	\$150.00
Swimming Pool Inspection Fees				
Private Swimming Pool Inspection Fee	I133010.156	N	\$78.00	\$78.00
Other Economic Services				
Standpipe Fees				
Charge per kilolitre: Commercial Use - Ballagin Street (Sportsground)	I134005.156	N \$	11.00 \$	11.50
Swipe card for use at this facility (deposit)		\$	20.00 \$	20.00
Note: Ballagin Standpipe charges to be aligned to Water Corporation charges and subject to change				
Charge per kilolitre: Wagin Airfield	I134005.156	N \$	4.00 \$	4.00
Charge per kilolitre: All Other Shire Standpipes	I134005.156	N \$	4.00 \$	4.00
Vernon Street Desalination Tanks - Charge per kilolitre	I134005.156	N \$	0.50 \$	1.00
Administration fee per invoice	I134005.156	Y \$	7.00 \$	7.00



Schedule of Fees and Charges 2026/27

Description	GL Code	GST	2025/26	2026/27
OTHER PROPERTY AND SERVICES				
Private Works				
Plant Hire Fees (per Hour)				
Grader	I141005.156	Y	\$ 225.00	
Loader / Backhoe	I141005.156	Y	\$ 189.00	
Front End Loader	I141005.156	Y	\$ 225.00	
Vibrating Roller	I141005.156	Y	\$ 157.00	
Multi Wheel Roller	I141005.156	Y	\$ 160.00	
Truck (Large)	I141005.156	Y	\$ 179.00	
Truck (Small)	I141005.156	Y	\$ 143.00	
Tractor	I141005.156	Y	\$ 160.00	
Tractor Mower	I141005.156	Y	\$ 143.00	
Bobcat	I141005.156	Y	\$ 154.00	
Ride on Mower	I141005.156	Y	\$ 198.00	
Elevated Work Platform	I141005.156	Y	\$ -	
Sundry Minor Plant	I141005.156	Y	\$ 143.00	
Labour Only	I141005.156	Y	\$ 94.00	\$ 98.00
Works Manager Labour	I141005.156	Y	\$ 135.00	\$ 140.00
All Plant hired to be operated by Council Staff (excludes Community Bus)				
Minor Plant - not to be hired out unless approved by CEO				
Materials				
Sand/Gravel per m3	I141005.156	Y	\$ 48.00	\$ 50.00
Blue Metal per tonne	I141005.156	Y	At Cost	At Cost

8.1.5 WALGA AGM AND CONVENTION 2026

SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil.
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION That Council

1. APPOINTS:

- **CR [Councillor name to be stated by member moving the motion]**
- **CR [Councillor name to be stated by member moving the motion]**

as Voting Delegates to the 2026 WALGA Annual General Meeting

2. APPOINTS

- **CR [Councillor name to be stated by member moving the motion]**

as Proxy Voting Delegate to the 2026 WALGA Annual General Meetings to attend in the event that a voting delegate is unable to attend

3. RESOLVES to pay for the costs of 2026 WALGA convention attendance by any elected member wishing to attend and Chief Executive Officer (accommodation, convention fees and function fees) and part of performance of their respective functions under the Act with arrangements to be coordinated by the Chief Executive Officer

BRIEF SUMMARY

This paper deals with the appointment of the Councillor delegates to the 2026 WALGA Annual General Meeting.

BACKGROUND/COMMENT

The annual WALGA convention will be held from Monday through Wednesday, 16 – Friday, 18 September 2026. The convention is being held earlier than in both 2024 and 2025.

The WALGA Annual General Meeting is being held at the same time. The Council is entitled to appoint two voting delegates and a proxy delegate to attend in the event that a voting delegate is unable to attend.

As well as the convention activities the week provides an opportunity to meet with Perth-based stakeholders and government representatives. The CEO is making arrangements with entities to maximise the value of the trip.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Nil.

POLICY IMPLICATIONS

The Officer's recommendation is consistent with Council's policy on Attendance at Events and Professional Development and Training.

FINANCIAL IMPLICATIONS

The delegate cost for the convention is \$1,300 each with hotel accommodation estimated to be approximately \$1,200 per attendee.

STRATEGIC IMPLICATIONS

Council leadership

VOTING REQUIREMENTS

Simple Majority

8.1.6 DRAFT SUBMISSION TO THE STANDING COMMITTEE ON COMMUNITY AFFAIRS – SUPPORT AT HOME

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
ATTACHMENTS:	Confidential attachment – draft submission

OFFICER RECOMMENDATION

That Council APPROVES the draft submission to the Senate's Community Affairs References Committee regarding the Support at Home Program

BRIEF SUMMARY

The Senate's Community Affairs References Committee being a subset of the Senate Standing Committee on Community Affairs commenced a review into the Support at Home Program in November 2025.

Submissions to the inquiry close on 31 July 2026.

BACKGROUND/COMMENT

Support at Home would be better known to Council by its past name being HCP – Homecare Packages. This is one of the two Homecare Service streams delivered by the Shire – the other being the Commonwealth Home Support Program.

The Terms of Reference of the Committee are Support at Home Program (generally) with reference to:

1. the ability for older Australians to access services to live safely and with dignity at home;
2. the impact of the co-payment contributions for independent services and everyday living services on the financial security and wellbeing of older Australians;
3. trends and impact of pricing mechanisms on consumers;
4. the adequacy of the financial hardship assistance for older Australians facing financial difficulty;
5. the impact on the residential aged care system, and hospitals;
6. the impact on older Australians transitioning from the Home Care Packages Program;
7. thin markets including those affected by geographic remoteness and population size;
8. the impact on First Nations communities, and culturally and linguistically diverse communities; and

9. any other related matters.

Officers have prepared a submission for Council's consideration.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

The draft submission is confidential per section 5.23(2)(a) of the *Local Government Act 1995*. Commonwealth Parliament rules prevent the publication of submissions made to inquiries prior to the Committee authorising their publication.

While Officers would prefer that the draft submission is published prior to lodgement with the Senate, this is not allowed. Officers did not realise this until it received correspondence from the Commonwealth asking that submissions to other Commonwealth Committee's be removed by the Shire's website until authorised by the Commonwealth.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Supporting our community age, especially by aging in place

VOTING REQUIREMENTS

Simple Majority

8.1.7 PARKING ON THE MAIN STREET (TUDHOE ST / COLLIE LAKE KING) BETWEEN VESPER ST AND KHEDIVE ST

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil

OFFICER RECOMMENDATION

That Council:

1. **NOTES** the process for requesting Main Roads to install yellow lines (no standing) on both State and Local roads in the absence of a parking local law
2. **RESOLVES** to **NOT** take any action at this time

BRIEF SUMMARY

The Shire on occasion receives informal complaints and feedback regarding vehicles parking on the main street (Tudhoe St / Collie Lake King) between Vesper St and Khedive St. The volume and veracity of complaints become greater during harvest amongst truck operators turning to and from the main road to access Vernon St.



This paper presents Council with background on the matter and provides an opportunity for Council to consider asking Main Roads to intervene.

BACKGROUND/COMMENT

Officers have previously written to residents on the street asking them to reconsider parking their vehicles on the road, especially during harvest. This has not worked. Recently one of the vehicle owners was observed performing repairs to their vehicle precariously close to passing traffic.

In December 2024, Officers contacted Main Roads to enquire about options. Main Roads advised that if the local government did not have a parking local law (the Shire does not), Main Roads could be approached to install a yellow no stopping line. Main Roads further advised that in regards to prohibiting parking in front of private premises, Main Roads would need to be satisfied that Council is in support of installing 'no standing lines' in that location and that any complaints would be dealt with by the Shire.

If residents were not permitted to park in the street in front of their properties, the laneway behind the properties would not be an option. The laneway is not wide enough, and the Shire has already dealt with inter-neighbour disputes regarding the laneway being blocked.

Officers have not contacted the 10 properties owners between Vesper St and Khedive St that would be impacted if vehicles were prevented from parking on the Street. Officers have no doubt that the property owners would oppose the introduction of parking restrictions in front of their property.

A comparison of the street in 2008 and in 2024 is provided below:





Council is presented with two primary options in addressing ongoing safety concerns associated with on-street parking in this section of Tudhoe Street.

The first option is to maintain the current informal approach, which avoids conflict with affected residents but has proven largely ineffective in changing behaviour and does not mitigate increasing safety risks, particularly during peak harvest periods.

The second option is to formally request Main Roads WA to install no-stopping (yellow line) restrictions, which would provide an enforceable outcome and improve traffic safety for heavy vehicle movements, but would likely be opposed by a number of directly affected property owners due to the loss of on-street parking adjacent to their properties. In effect, this option requires Council to weigh the broader public safety and network efficiency benefits against the likelihood of localised community opposition.

CONSULTATION/COMMUNICATION

As detailed.

STATUTORY/LEGAL IMPLICATIONS

The power for a local government to enforce parking restrictions indicated by yellow line markings on a road derives from the combined operation of the *Road Traffic Code 2000* and the *Road Traffic Act 1974* (WA). The yellow lines themselves constitute a lawful traffic control device where they have been erected or authorised by the Commissioner of Main Roads under the Code, thereby creating a statutory prohibition on stopping.

Enforcement of that prohibition is a separate function, exercised by local government officers who have been duly appointed as “authorised persons” under the Road Traffic Act and associated infringement regulations, enabling them to issue infringement notices for offences against the Code.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

Building agricultural and support industries

VOTING REQUIREMENTS

Simple Majority

8.1.8 CONSULTATION ON PROPOSED DISASTER RECOVERY FUNDING FRAMEWORK

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	
ATTACHMENTS:	Draft correspondence to the Federal Minister McBain MP, Minister for Emergency Management and Minister for Regional Development, Local Government and Territories

OFFICER RECOMMENDATION

That Council APPROVES the draft correspondence to the Federal Minister for Emergency Management and Minister for Regional Development, Local Government and Territories regarding the proposed disaster recovery funding framework

BRIEF SUMMARY

The Australian Government has released the proposed Disaster Recovery Funding Framework (DRFF), which is intended to replace the current Disaster Recovery Funding Arrangements (DRFA).

A draft response to the Federal Minister is presented for Council's consideration.

BACKGROUND/COMMENT

The proposed framework represents a significant reform to disaster recovery funding, with implications for the way Local Governments access and receive financial assistance following natural disasters.

Councillors will recall the Shire's major fire event in January 2025 which, while causing considerable impact, was not eligible for DRFA funding. The complexity associated with the potentiality of DRFA funding arrangement delayed the Shire's response and recovery efforts in the aftermath of the fire. The Shire had been advised that under DRFA, works to be recovered need to be conducted by contractors so Shire-led recovery efforts were delayed until it was clear that the threshold to claim would not be met.

The proposed changes will lift the threshold from \$240,000 to \$2.7 million. This will mean that most conceivable disasters in the Shire would not be covered.

Officers have prepared a draft response proposed to be under the Shire President's signature to the Federal Minister for Emergency Management and Minister for Regional Development, Local Government and Territories.

CONSULTATION/COMMUNICATION

In response to the release of the proposed reforms, the Western Australian Local Government Association has prepared a submission and asked for feedback by 27 July 2026 which happens to be one day earlier than the Shire's Ordinary Council Meeting. WALGA's submission broadly reflects the Shire's concerns and particularly how the reforms could impact smaller Western Australian local governments.

STATUTORY/LEGAL IMPLICATIONS

Nil.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority

Dear Minister,

Thank you for your letter of 1 July 2026 regarding the Australian Government's proposed reforms to Australia's disaster management system and for providing local governments with the opportunity to comment on the proposed Disaster Recovery Funding Framework.

The Shire welcomes the Commonwealth's efforts to simplify disaster recovery arrangements, improve consistency across jurisdictions, and clarify the funding relationship between the Commonwealth and the States and Territories. The objectives identified through the Independent Review of Commonwealth Disaster Funding are both understandable and worthwhile.

However, from a local government perspective, the greatest challenges within the disaster funding system do not generally arise in the relationship between local governments and the Commonwealth. Rather, they arise in the administration of disaster recovery funding between the States and local governments.

The proposed reforms focus understandably on Commonwealth-and State funding arrangements. Unfortunately, many of the practical difficulties experienced by councils occur further down the chain, in the way recovery funding is administered and claimed. Unless these issues are addressed, many local governments and communities will continue to face significant barriers in accessing support following disasters.

A key concern is the complexity and administrative burden associated with accessing disaster recovery funding. Larger and better-resourced Councils are able to employ consultants, engineers, quantity surveyors, and specialist grant managers to navigate the requirements. Smaller local governments, particularly those in regional and remote areas, simply do not have access to the same resources.

As a result, the current system can unintentionally favour those councils with the greatest administrative capacity rather than those communities with the greatest need. Smaller communities, including many with significant Aboriginal populations, can struggle to access assistance despite experiencing substantial impacts from disasters.

One of the most significant barriers is the requirement to establish the pre-disaster condition of infrastructure such as roads. To maximise the prospect of recovering costs following a disaster, councils are encouraged to undertake extensive condition surveys and maintain detailed records before any disaster occurs.

The cost of these surveys can be so substantial that they effectively operate as an insurance premium. Unlike an insurance premium, however, there is no certainty that the expenditure will ever deliver a return. Many smaller local governments are therefore faced with a difficult choice: invest scarce ratepayer funds in expensive

condition surveys, or gamble that a disaster will not occur. For councils with limited resources, the latter is often a practical option.

This creates a perverse incentive within the system. Access to recovery funding can become dependent not on the severity of the disaster but on a council's ability to afford extensive pre-disaster evidence gathering. Wealthier councils can effectively "insure" themselves through comprehensive documentation programs, while smaller councils are forced to accept greater risk. In practice, this can result in the communities least able to bear the financial burden being those most disadvantaged when a disaster strikes.

Raising the threshold for access to Commonwealth assistance from \$240,000 to \$2.7 million would mean that only the largest emergency events receive support. Due to the size of Western Australian communities, this change would mean that most conceivable disasters would not be covered. Effectively under the changes our Shire would be ineligible for any Commonwealth assistance.

Bushfires provide a clear example. A bushfire may cause enormous environmental, social and economic harm to a community, yet the damage to eligible infrastructure may not be sufficient to trigger meaningful assistance under existing arrangements let alone the much greater threshold proposed. Such events can leave communities facing years of recovery despite receiving limited support.

The complexity of the current arrangements can also delay recovery outcomes. Considerable council effort is often directed towards proving eligibility, interpreting guidelines, responding to audits, and satisfying evidentiary requirements. This can divert resources away from the practical work of rebuilding infrastructure and supporting communities.

Many councils describe the experience as being akin to dealing with an inscrutable insurance company rather than participating in a partnership for community recovery. The focus can become one of proving and defending every element of a claim rather than achieving timely restoration of community assets and services. In our view, many of the administrative practices currently applied would not be accepted by customers if adopted in the private insurance sector.

The Shire also considers that disaster recovery arrangements should place greater emphasis on the betterment of damaged infrastructure. Recovery funding should not simply restore assets to their previous condition where those assets remain vulnerable to the same damage in future events. Rebuilding roads, drainage systems, bridges and other community infrastructure to a more resilient standard can reduce the frequency and cost of future disaster repairs while improving community safety and service continuity.

Although the Shire recognises that full funding of betterment works may not always be practical, we suggest that the framework incorporate a shared funding model under which a proportion of the additional cost of betterment is eligible for

assistance. Such an approach would encourage investment in resilience, deliver better long-term value for public expenditure, and help avoid situations where taxpayers are repeatedly funding repairs to infrastructure known to be susceptible to damage.

Thank you again for the opportunity to provide feedback. I appreciate the Commonwealth's commitment to improving Australia's disaster management arrangements and would welcome further engagement on how these reforms can better support smaller regional local governments and the communities they serve.

8.1.9 PROPOSED GROUPED DWELLINGS (2X DWELLINGS) FOR STAFF ACCOMMODATION AT LOT 19 (NO. 3) OMDURMAN STREET, WAGIN

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	November 2025 – Resolution 5543
DISCLOSURE OF INTEREST:	The Chief Executive Officer has declared an impartiality interest. The nature and extent of the interest is that the Shire is the proposed developer.
ATTACHMENTS:	1. Development Application and supporting documents 2. 'Quiet House' requirements

OFFICER RECOMMENDATION

That Council **APPROVE** the development application submitted by WBS Modular Homes t/as Evoke Living Homes for the erection of two (2) dwellings at Lot 19 (No. 3) Omdurman Street, Wagin, subject to the following conditions and advice notes:

Conditions:

1. The proposed development shall be undertaken in accordance with the information and plans submitted in support of the application, subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by Council.
2. A minimum of one (1) tree shall be provided for each dwelling on the lot. Each tree shall be located within a deep soil area of not less than 9 square metres, unencumbered by buildings, structures or impermeable surfaces.
3. The communal driveway shall be provided with adequate lighting to ensure safe access and egress for residents and visitors.
4. The driveway is to be adequately paved and drained to the satisfaction of the Shire of Wagin.
5. All stormwater from roofs, driveways and other impermeable surfaces must be contained on-site, unless otherwise agreed by the Shire of Wagin.

Advice Notes:

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement or restrictive covenant. It is the responsibility of the applicant and landowner and not the Shire to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development,

regardless of whether or not it has been drawn to the Shire's attention.

- 2. This is a development approval of the Shire of Wagin under its Local Planning Scheme No. 2. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant and landowner to obtain any other necessary approvals, consents, permits and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.**
- 3. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the Planning and Development Act 2005 and the Shire of Wagin Local Planning Scheme No. 2 and may result in legal action being initiated by the local government.**
- 4. If the applicant / landowner are aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be submitted within 28 days of the local government's determination.**
- 6. The development shall be designed and constructed in accordance with the Bushfire Attack Level (BAL) assessment dated 10 June 2026,**

All vegetation management and asset protection measures necessary to achieve and maintain the assessed BAL rating shall be implemented and thereafter maintained for the life of the development, to the satisfaction of the Shire of Wagin.

BRIEF SUMMARY

Council is requested to consider a development application submitted by WBS Modular Homes t/as Evoke Living Homes, on behalf of the Shire of Wagin (Shire), for the erection of two (2) dwellings at Lot 19 (No. 3) Omdurman Street, Wagin, to be used as staff accommodation.

The proposal is classified as 'Grouped Dwellings' pursuant to the Shire of Wagin Local Planning Scheme No. 2 (LPS2) which is a discretionary use within the Residential zone. The application therefore falls outside the scope of delegated authority.

BACKGROUND



Lot 19 (No. 3) Omdurman Street, Wagin (**subject site**) is located within the Wagin townsite, north-east of the Ventnor Street and Omdurman Street intersection, and is zoned 'Residential' with a density coding of 'R30' pursuant to LPS2. The subject site measures approximately 1,968m² and is currently vacant, surrounded by other residential lots of varying sizes. A short, unutilised road reserve exists to the immediate north of the site. Aerial imagery of the subject site and immediate surrounds is provided in Figure 1.

Figure 1: Location Plan (Source: PlanWA 2026)

The proposal seeks approval to construct two (2) single-storey dwellings on the land, each comprising of three (3) bedrooms, two (2) bathrooms, a combined kitchen/dining/living area, an alfresco and a single-width carport. The dwellings will share a common driveway along the north-eastern boundary.

COMMENT

This proposed development is being undertaken by the Shire for use as staff housing.

Evidently, this is an unusual situation where the entity approving the development is the approver of the development.

The development application was initially assessed by the Shire's independent planning consultants. The independent planning consultants have made recommendations regarding proposed conditions shown in the table below:

Independent planning consultant's advice

The proposed development is to be classified as 'Grouped Dwellings' under LPS2 which is a 'D' use pursuant to Table 2 – Zoning Table meaning that the use is permitted at the local government's discretion.

Pursuant to clause 3.1(2) of LPS2, the objectives of the Residential zone are as follows:

- a. *The Residential zone is to be used primarily for single houses on separate lots.*
- b. *Other uses listed in Table 2 may be permitted at the discretion of the local government if they are considered to be an integral part of the residential environment and where the local government is satisfied that they will benefit the community and not result in being a nuisance.*

The proposal is considered to align with the above as it will provide two (2) dwellings, commensurate with the assigned density coding for the land.

The proposed development has been assessed under the Residential Design Codes (Volume 1) 2024 (R-Codes) and has been found to satisfy all applicable deemed-to-comply requirements with the exception of:

- C1.2.4 Trees and Landscaping – each lot/dwelling requires one (1) small tree with a 9m² deep soil planting area. This can be rectified via a condition of approval.
- C2.1.9 Size and Layout of Dwellings – each dwelling requires a 4m² storage area with a minimum dimension of 1.5m and a minimum height of 2.1m. This can be rectified via a condition of approval.
- C3.7.12 Access – given that a communal street/driveway is proposed, adequate lighting should be provided for pedestrian and vehicular access. This can be rectified via a condition of approval.

Having regard to all the above, it is considered that the proposal development is consistent with the applicable provisions of the R-Codes, subject to the recommended conditions discussed above, and therefore warrants approval.

The subject site is also mapped as being part of a bushfire prone area and is therefore subject to the requirements of State Planning Policy 3.7 – Bushfire (SPP3.7). As required, a Bushfire Attack Level (BAL) Assessment has been prepared by an accredited practitioner and has determined that the proposal will have a rating of BAL-19. Subject to the dwellings being constructed to that standard, and the vegetation on-site being managed accordingly, the proposal will adhere to the applicable requirements.

It is also noted that the subject site is contained within the trigger distance of a 'Freight Railway', for the purposes of State Planning Policy 5.4 – Road and Rail Noise (SPP5.4) and the associated Road and Rail Noise Guidelines (Guidelines).

Using Table 2: Noise Exposure Forecast of the Guidelines, it has been determined that the subject site's distance from the rail line is such that the forecast noise exposure is 57dB, however, a 4dB reduction could be applied considering the existing vegetation adjacent to the rail line, the existing dwelling at 1 Omdurman Street, and the boundary fencing associated with the proposal, all of which will contribute to 'screening' the noise source. At 53dB, 'Quiet House A' design treatments are recommended to achieve acceptable internal noise levels.

An extract of these requirements is provided at Attachment 2, and it is recommended that they be enforced via a condition of approval.

The Wagin Newdegate Railway Line is considered a Tier 1 freight network which is essential to the operations of grain freight movement. Notwithstanding, it is acknowledged that the train movement is infrequent and occurs less than once per day.

Whilst it is deemed that the proposal is a noise sensitive land use and the recommendation for 'Quiet House A' package should apply, the infrequent nature can be taken into consideration by the Council for the removal of Condition 2, if deemed acceptable.

Independent planning consultant's recommended conditions

That Council APPROVE the development application submitted by WBS Modular Homes t/as Evoke Living Homes for the erection of two (2) dwellings at Lot 19 (No. 3) Omdurman Street, Wagin, subject to the following conditions and advice notes:

Conditions:

1. The proposed development shall be undertaken in accordance with the information and plans submitted in support of the application, subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by Council.
2. The development shall incorporate Quiet House measures in accordance with State Planning Policy 5.4 – Road and Rail Noise to minimise noise from the rail corridor.
3. A minimum of one (1) tree shall be provided for each dwelling on the lot. Each tree shall be located within a deep soil area of not less than 9 square metres, unencumbered by buildings, structures or impermeable surfaces.
4. A minimum of four (4) square metres of storage space shall be provided for each dwelling. Each storage area shall have a minimum internal dimension of 1.5 metres and a minimum height of 2.1 metres.
5. The communal driveway shall be provided with adequate lighting to ensure safe access and egress for residents and visitors.
6. The driveway is to be adequately paved and drained to the satisfaction of the Shire of Wagin.
7. All stormwater from roofs, driveways and other impermeable surfaces must be contained on-site, unless otherwise agreed by the Shire of Wagin.
8. The development shall be designed and constructed in accordance with the Bushfire Attack Level (BAL) assessment dated 10 June 2026

All vegetation management and asset protection measures necessary to achieve and maintain the assessed BAL rating shall be implemented and thereafter maintained for the life of the development, to the satisfaction of the Shire of Wagin.

Advice Notes:

5. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement or restrictive covenant. It is the responsibility of the applicant and landowner and not the Shire to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such

constraint to development, regardless of whether or not it has been drawn to the Shire's attention.

6. This is a development approval of the Shire of Wagin under its Local Planning Scheme No. 2. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant and landowner to obtain any other necessary approvals, consents, permits and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.

7. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the Planning and Development Act 2005 and the Shire of Wagin Local Planning Scheme No. 2 and may result in legal action being initiated by the local government.

8. If the applicant / landowner are aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be submitted within 28 days of the local government's determination.

Officer's do not support the independent planning consultants' recommended conditions.

In particular Officer's do not support the conditions related to State Planning Policy 5.4 – Road and Rail Noise that:

2. The development shall incorporate Quiet House measures in accordance with State Planning Policy 5.4 – Road and Rail Noise to minimise noise from the rail corridor.

The rail line being the Northam – Albany line receives little traffic and the Shire is not aware of any developments that would result in traffic increasing. The reserve is well vegetated, and the properties do not face the rail reserve.

Section 6.5 of the State Planning Policy provides discretion for Council as the decision-making in setting a pragmatic and proportional response to the proximity of the rail line:

“The level and recommended type of noise management and mitigation measure will be dependent on the severity of the noise source, the type and intensity of the proposed land-use, the function of the transport corridor and the information available at the particular stage of the planning.

There is a general presumption against approving proposals that cannot achieve the policy's noise targets.

However it is acknowledged that in some circumstances, it may not be reasonable or practicable for the policy's noise targets to be met.

Discretion may be exercised by the decision-maker to take into consideration reasonable and practical matters including:

- the requirements of other relevant plans and policies;*
- the impact of proposed mitigation measures on the*
- amenity of the built environment;*

- the seasonality of train movements, particularly in regional towns; and
- advice received from relevant referral agencies.”

The Road and Rail Noise Guidelines published by the State Government further state that:

- “Some level of discretion may be applied to take into consideration the reasonable and practical matters... [and that] Discretion may also be applied in regional areas, where there may be greater variation in factors which affect noise emissions such as seasonal traffic volumes, often varying low frequencies, lower ambient sounds levels, lower building densities and different building standards to take into consideration bushfire resistance or bushfire attack level (BAL) ratings.”

Accordingly, Officer’s recommend that Council does not require the intense mitigations associated with State Planning Policy 5.4 such as a quiet house build.

In addition, Officer’s recommend deletion of the requirement of a four-metre storage space as the development already incorporates a carport.

The Officer’s recommendation presented for Council’s consideration deletes the proposed conditions of the independent planning consultant. Officers believe that application of quiet house requirements would be an overreach and would recommend the condition not be applied regardless of the proponent.

CONSULTATION/COMMUNICATION

The neighbour was advised of the development and was consulted regarding the removal of several trees on the property.

No further public consultation has been undertaken.

Officers have discussed the matter extensively with the independent planning consultant appointed to make recommendations. Their closing advice was that Council had the authority to set a response to State Planning Policy 5.4 as Council saw fit.

STATUTORY/LEGAL IMPLICATIONS

- Planning and Development Act 2005
- Planning and Development (Local Planning Schemes) Regulations 2015
- Shire of Wagin Local Planning Scheme No. 2
- Residential Design Codes (Volume 1) 2024
- State Planning Policy 3.7 – Bushfire
- State Planning Policy 5.4 – Road and Rail Noise

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

The proposal aligns with the Shire’s Staff Accommodation Strategy Business Plan.

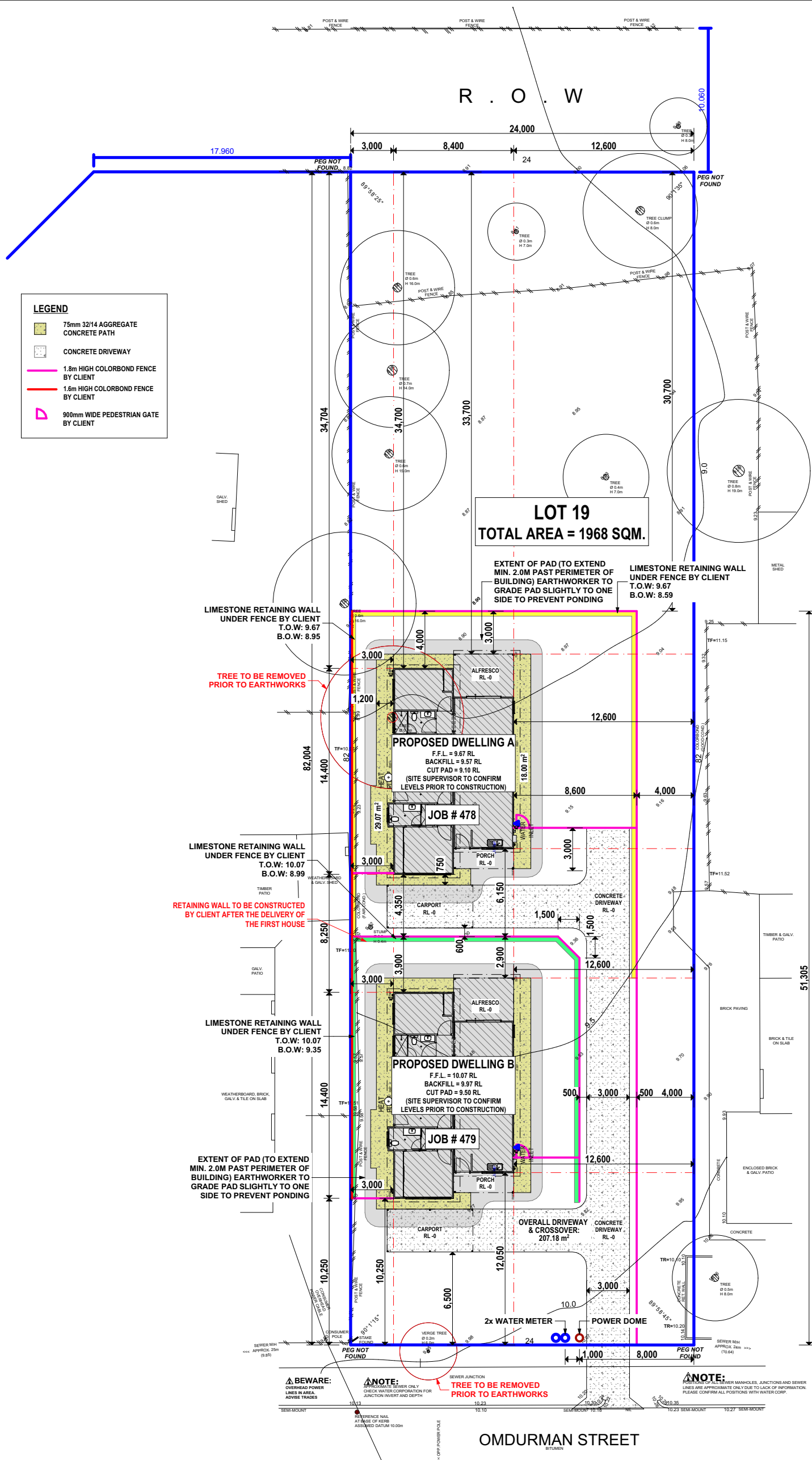
VOTING REQUIREMENTS

Simple Majority

▲ NOTE:
TELSTRA COMMS. PIT NOT LOCATED
ADJACENT TO LOT AT TIME OF SURVEY.
VERIFY AVAILABILITY WITH TELSTRA



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OMDURMAN STREET



61 OLD YORK ROAD, NORTHAM WA 6401
Phone: 1300 138 653
Email: sales@elhomes.com.au

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SIGNATURES

CLIENT:

CLIENT:

BUILDER:

CLIENT NAME:

SHIRE OF WAGIN

SITE ADDRESS:

**3 OMDURMAN STREET
WAGIN WA 6315**

VARIATIONS

DATE:

INT:

VARIATIONS

DATE:

INT:

REVA
REVB - FFL CHANGED
REVC - SITE CHANGES
REVD - DOME, VM
REVE - ADDED FENCE

25/05/26
10/06/26
17/06/26
25/06/26
26/06/26

CP
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CLIMATE ZONE:

4

COASTAL:

NO

WIND REGION:

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25/05/26

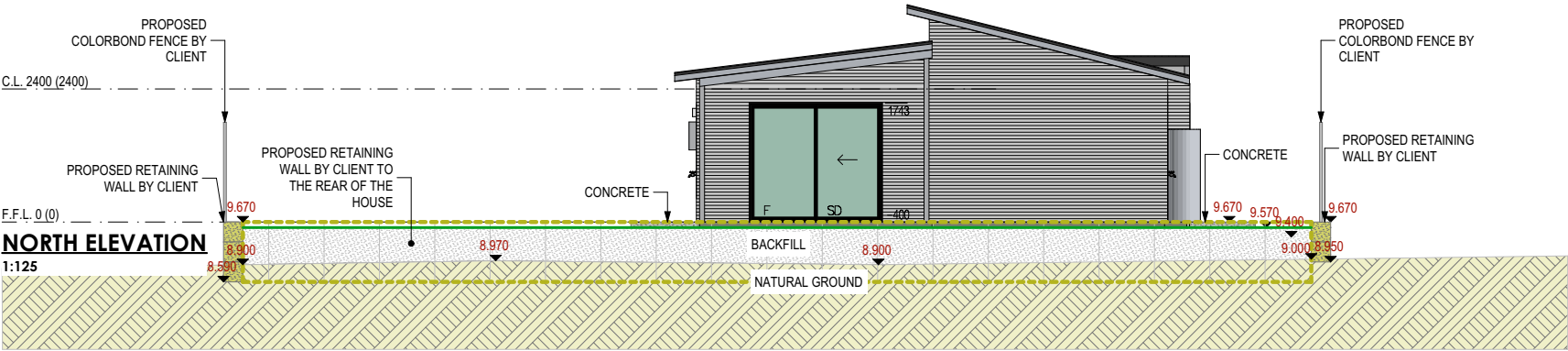
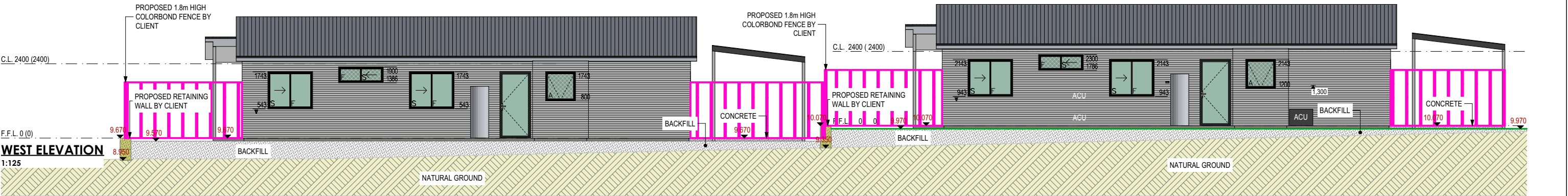
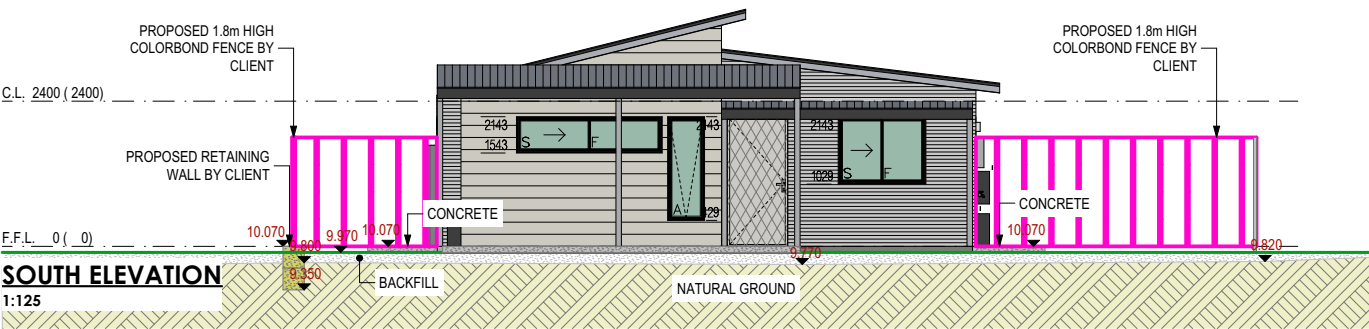
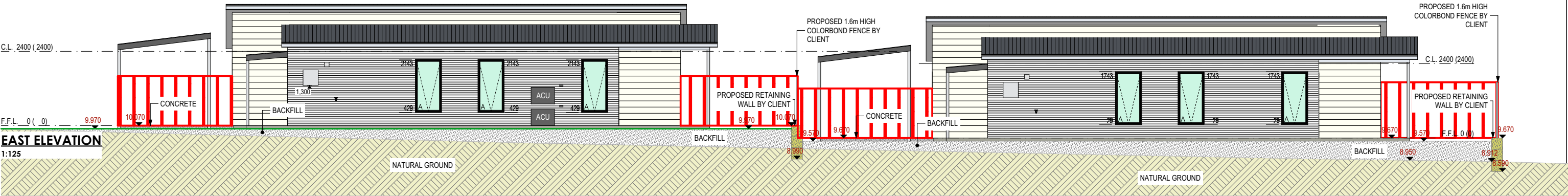
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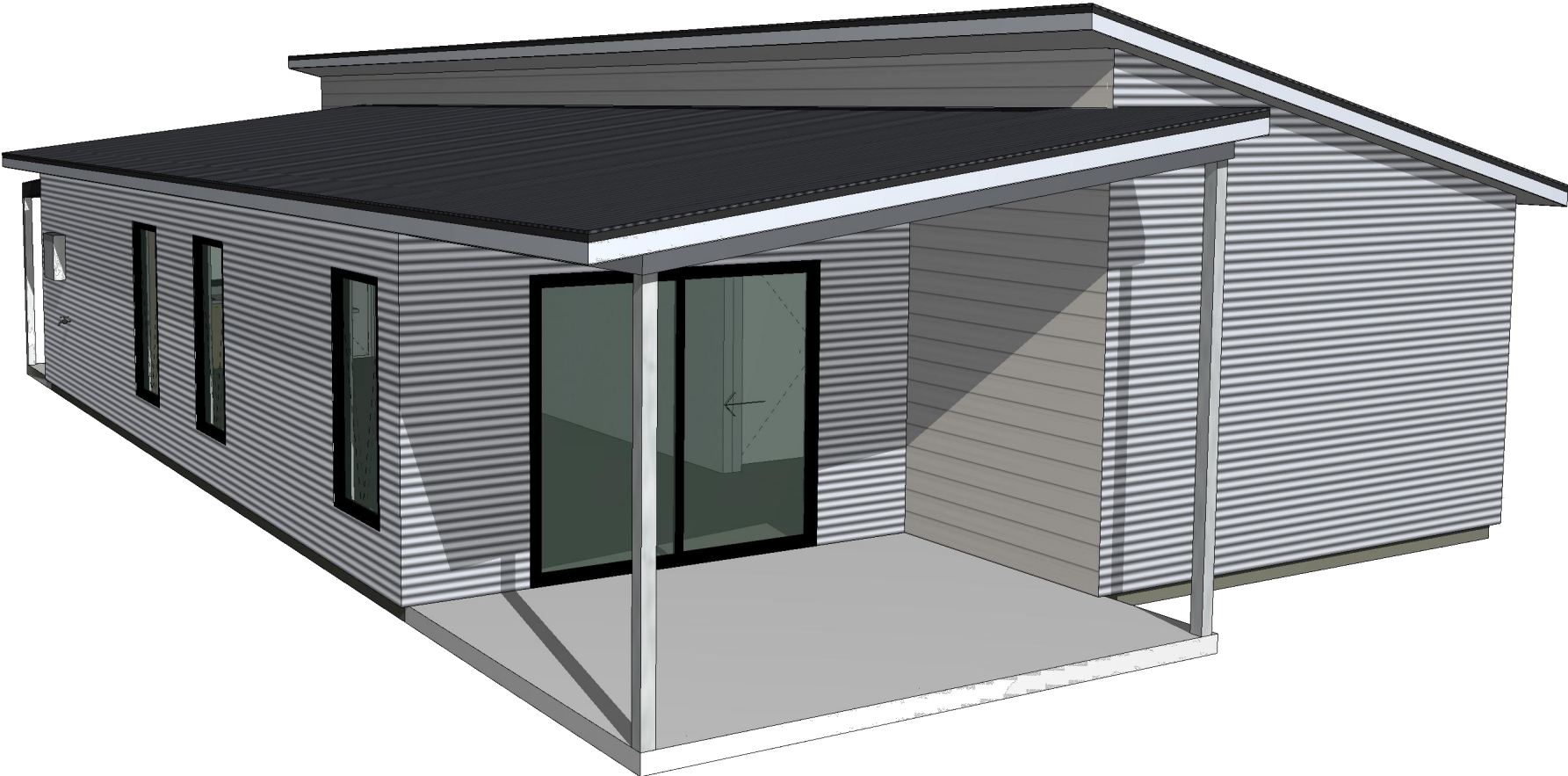
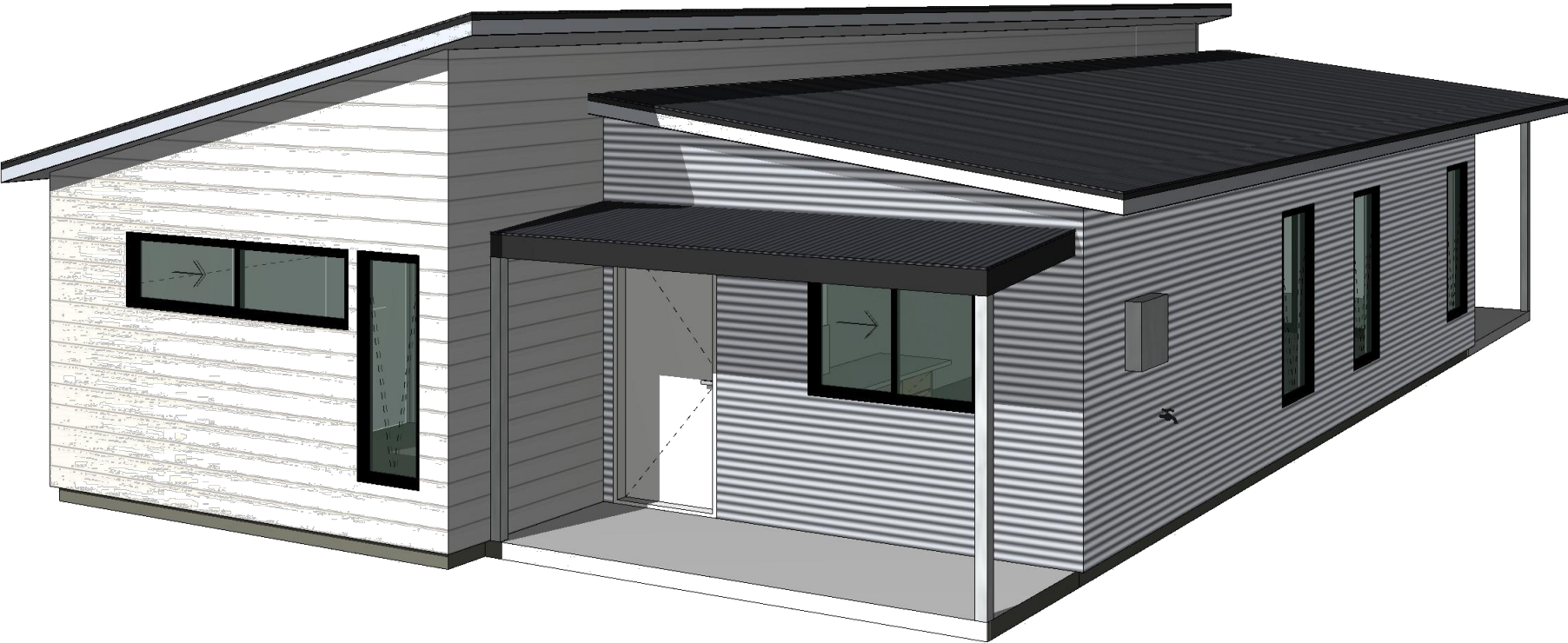
28 JULY 2026



 ORDINARY COUNCIL MEETING	61 OLD YORK ROAD, NORTHAM WA 6401 Phone: 1300 138 653 Email: sales@elhomes.com.au Website: www.evokelivinghomes.com.au	SIGNATURES	VARIATIONS	DATE:	INT:	VARIATIONS	DATE:	INT:	CLIENT NAME:	CLIMATE ZONE:	4	JOB No.	
		CLIENT:	REVA	25/05/26	CP					SHIRE OF WAGIN	COASTAL:		NO
		CLIENT:	REVB - FFL CHANGED	10/06/26	PC					SITE ADDRESS:	WIND REGION:		A
			REVC - SITE CHANGES	17/06/26	PC					DATE:	25/05/26	SHEET No:	
			REVD - DOME, WM	25/06/26	CP					SALES:	SL		
		BUILDER:	REVE - ADDED FENCE	26/06/26	CP					28 JULY 2026	DRAWN:	CP	

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 EVOKE LIVING HOMES ORDINARY COUNCIL MEETING	61 OLD YORK ROAD, NORTHAM WA 6401 Phone: 1300 138 653 Email: sales@elhomes.com.au Website: www.evokelivinghomes.com.au	SIGNATURES Signed by:  CLIENT: 2BA2D5F938DF42B... CLIENT: / / BUILDER: / /	VARIATIONS REVA REVB - WD REVC - BAL19	DATE: 25/05/26 08/06/26 17/06/26	INT: CP CP PC	VARIATIONS	DATE:	INT:	CLIENT NAME: SHIRE OF WAGIN SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	CLIMATE ZONE: 4	JOB No. 478
			COASTAL: NO	WIND REGION: A	DATE: 25/05/26	SALES: SL	DRAWN: CP	SHEET No: 1			
			PAGE 158 OF 227								

NOTES:

COLOUR SELECTIONS

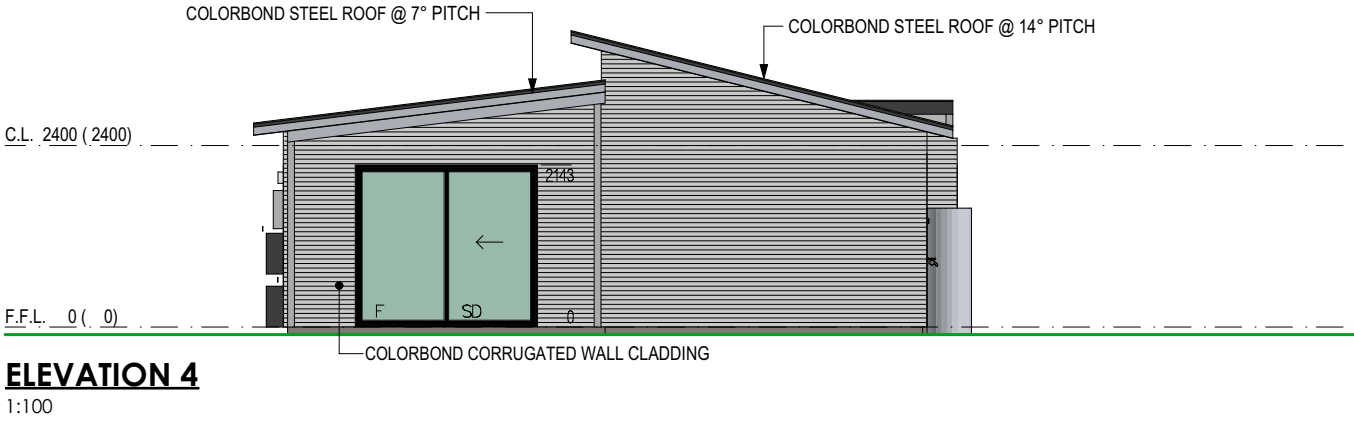
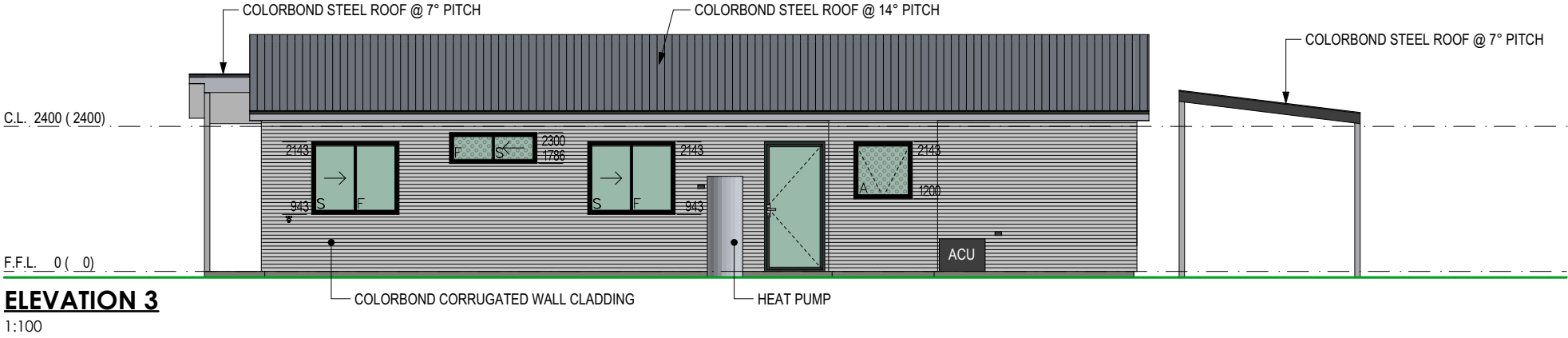
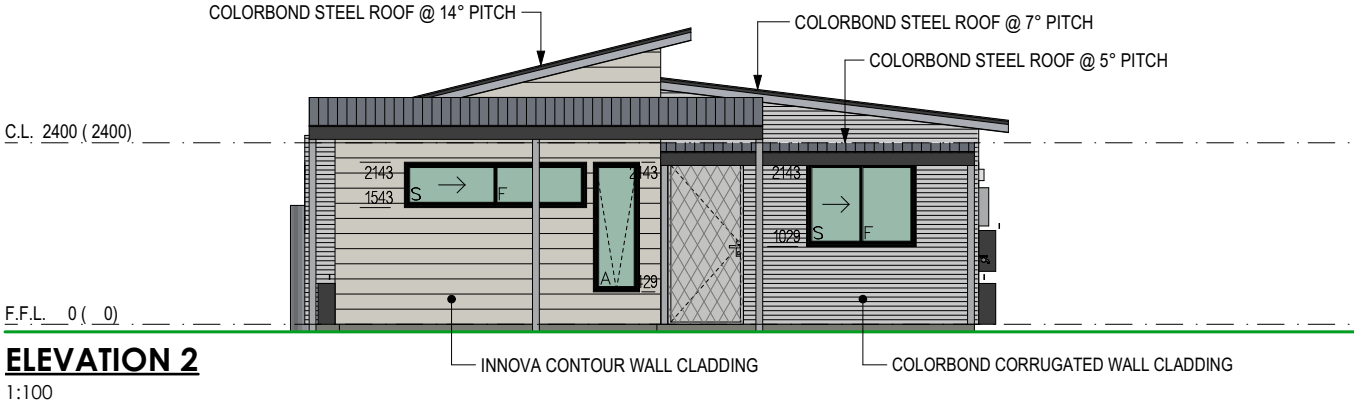
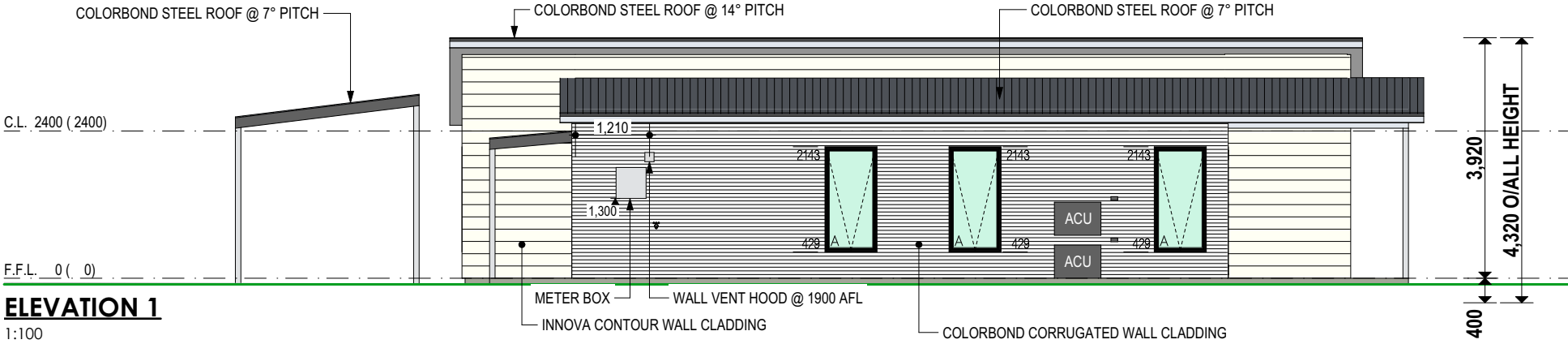
ROOF: TBA
WALLS: TBA

INSULATION

ROOF: R1.3 ANTICON
CEILING: R4.1 BATTS
EXTERNAL WALLS: R2.5HD BATTS + R0.3 THERMAL BREAK
INTERNAL WALLS: N/A
UNDERFLOOR: N/A



SECURITY SCREEN DOOR



BAL 19
BUILD TO MEET
REQUIREMENTS

	61 OLD YORK ROAD, NORTHAM WA 6401 Phone: 1300 138 653 Email: sales@elhomes.com.au Website: www.evokelivinghomes.com.au	SIGNATURES <i>Kenneth Parker</i> CLIENT: 2BA2D5F938DF42B CLIENT: BUILDER:	VARIATIONS REVA REVB - WD REVC - BAL19	DATE: 25/05/26 08/06/26 17/06/26	INT: CP CP PC	VARIATIONS	DATE:	INT:	CLIENT NAME: SHIRE OF WAGIN SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	CLIMATE ZONE:	4	JOB No. 478
										COASTAL:	NO	
										WIND REGION:	A	SHEET No: 3
										DATE:	25/05/26	
										SALES: DRAWN:	SL CP	

CONSTRUCTION NOTES:

WALL AND ROOF FRAME

EXTERNAL WALL: 90mm STEEL FRAME
INTERNAL WALL: 90mm STEEL FRAME
ROOF FRAME: STEEL TRUSS
CEILING FRAME: 25mm STEEL CEILING BATTEN
ROOF BATTEN: 40mm 0.55 BMT STEEL TOP HAT

CLADDINGS

EXTERNAL WALL: CLADDING AS PER ELEVATIONS, BUILDERS WRAP WITH INSULATION BATTs. REFER TO ENERGY REPORT
INTERNAL WALL: 10mm GYPROCK
ROOF: 0.42 CORRUGATED SHEET
FASCIA: COLORBOND REBATE FASCIA
GUTTER: COLORBOND ROOFLINE COLONIAL SLOTTED GUTTER

GENERAL

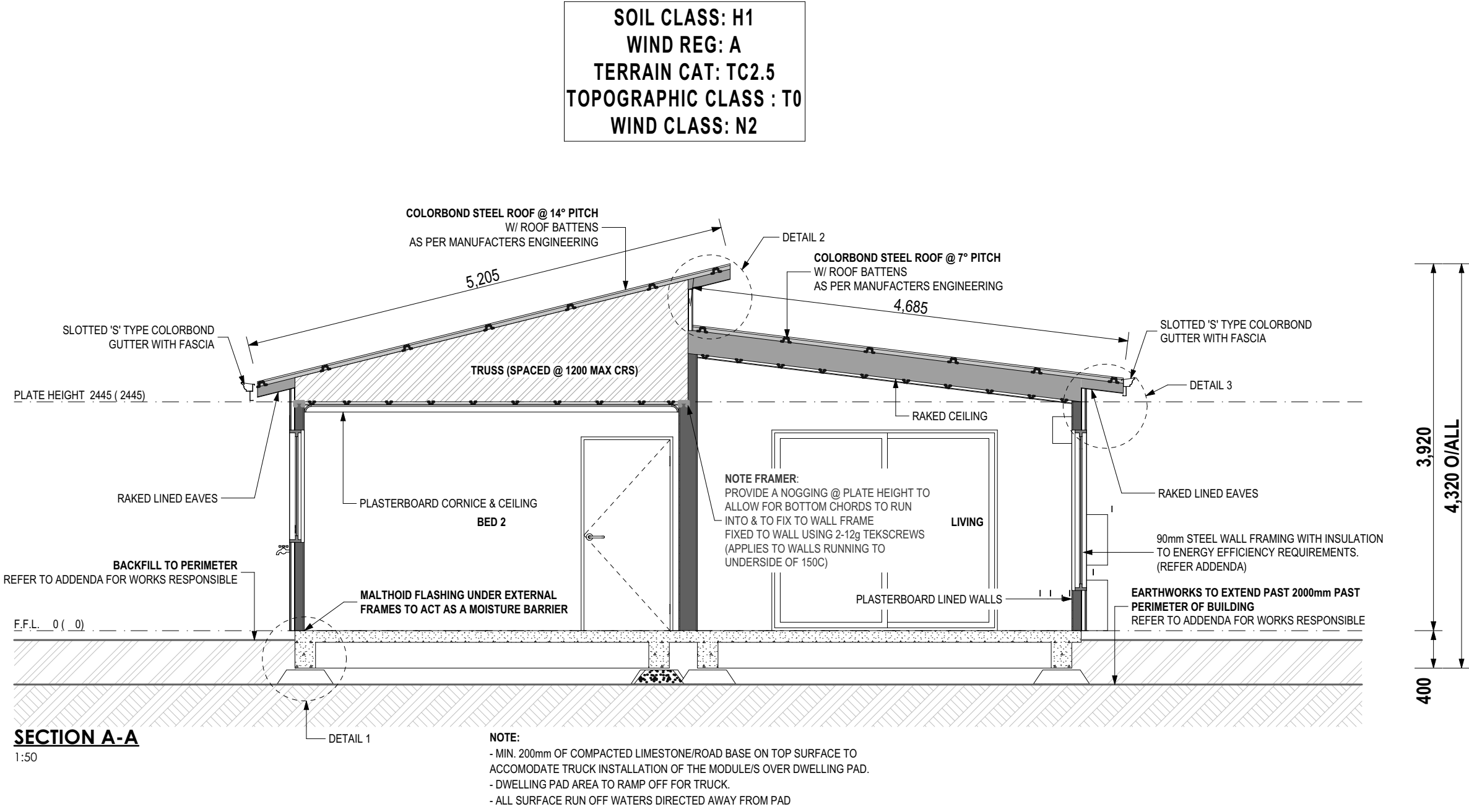
- ROOF TRUSSES AND CONNECTION TO SUPPLIER'S DETAILS IN ACCORDANCE WITH THE SPECIFIED DESIGN CRITERIA.
- LIVE LOAD ASSUMPTION: 1.5 kPa.
- COMPACT SOIL TO ENSURE MIN. BEARING CAPACITY OF 150 kPa.

STRUCTURAL NOTES

- ALL WORK TO CONFORM WITH THE PROVISIONS OF NCC 2022
 - ALL WELDS TO BE MIN. 5mm CATEGORY GP TO AS1554
 - ALL STEELWORK TO AS4100 & AS4600
 - ALL TIMBER WORK TO AS1684.4
 - ALL SHS/RHS TO BE MIN.
 - STEEL SURFACE TREATMENT TO THE CLIENTS REQUIREMENT. CONTACT ENGINEER FOR ADVICE IF UNSURE.
 - ALL CONCRETE TO MIN. N20 / 20 / 80 TO AS3600.
- ALL REFERENCED STANDARDS TO BE THE CURRENT VERSION AT THE TIME OF CONSTRUCTION.

FOUNDATIONS & EARTHWORKS

- ALL VEGETATION AND DELETERIOUS MATTER IS TO BE REMOVED FROM THE BUILDING AREA.
- FOUNDATION SOIL TO BE CLEAN, COMPACT NATURAL GROUND, FREE OF EXCESSIVE MOISTURE.
- GROUND SHALL BE COMPACTED TO ACHIEVE: FOR SAND SITES - MINIMUM 6 BLOWS OVER 150mm-450mm, 7 BLOWS OVER 450mm-750mm & 9 BLOWS OVER 750-1050mm WITH A PERTH SAND PENETROMETER (AS 1289.6.3.3). FOR COHESIVE/GRAVEL SITES - MINIMUM 6 BLOWS OVER 150mm USING A DYNAMIC CONE PENETROMETER (DCP) THROUGH ALL FILL OR TO 600mm IN NATURAL GROUND.
- PREPARE SITE SUCH THAT SURFACE RUNOFF CANNOT DRAIN OVER OR POND ADJACENT TO FOUNDATIONS.
- SUBSOIL DRAINAGE TO BE DETERMINED FOLLOWING CUT INSPECTION.
- ENSURE EXCAVATIONS FOR PLUMBING DO NOT UNDERMINE FOUNDATIONS. IF UNDERMINING IS LIKELY TO OCCUR CONTACT ENGINEER.
- SITE TO HAVE 200mm MIN. OF LIMESTONE/ROAD BASE ON THE TOP OF SURFACE COMPACTED TO ACCOMMODATE THE TRUCK INSTALLATION OF THE MODULES BEING OVER HOUSE PAD AREA & THE RAMP OFF THE ROAD TO THE HOUSE PAD FOR ALL SOIL CLASSES.
- FOOTING DESIGN TO MEET REQUIREMENTS OF AS2870 AS PER SOIL CLASS REPORT.



	61 OLD YORK ROAD, NORTHAM WA 6401 Phone: 1300 138 653 Email: sales@elhomes.com.au Website: www.evokelivinghomes.com.au	SIGNED BY: <i>Kenneth Parker</i> 18/6/2026 CLIENT: 2BA2D5F938DF42B... CLIENT: BUILDER:	VARIATIONS REVA REVB - WD REVC - BAL19 DATE: 25/05/26 08/06/26 17/06/26 INT: CP CP PC PAGE 161 OF 227	CLIENT NAME: SHIRE OF WAGIN SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	CLIMATE ZONE:	4	JOB No. 478
					COASTAL:	NO	
					WIND REGION:	A	
					DATE:	25/05/26	SHEET No. 4
					SALES:	28 JULY 2026	

CONSTRUCTION NOTES:

WALL AND ROOF FRAME

EXTERNAL WALL: 90mm STEEL FRAME
INTERNAL WALL: 90mm STEEL FRAME
ROOF FRAME: STEEL TRUSS
CEILING FRAME: 25mm STEEL CEILING BATTEN
ROOF BATTEN: 40mm 0.55 BMT STEEL TOP HAT

CLADDINGS

EXTERNAL WALL: CLADDING AS PER ELEVATIONS, BUILDERS WRAP WITH INSULATION BATTs. REFER TO ENERGY REPORT
INTERNAL WALL: 10mm GYPROCK
ROOF: 0.42 CORRUGATED SHEET
FASCIA: COLORBOND REBATE FASCIA
GUTTER: COLORBOND ROOFLINE COLONIAL SLOTTED GUTTER

GENERAL

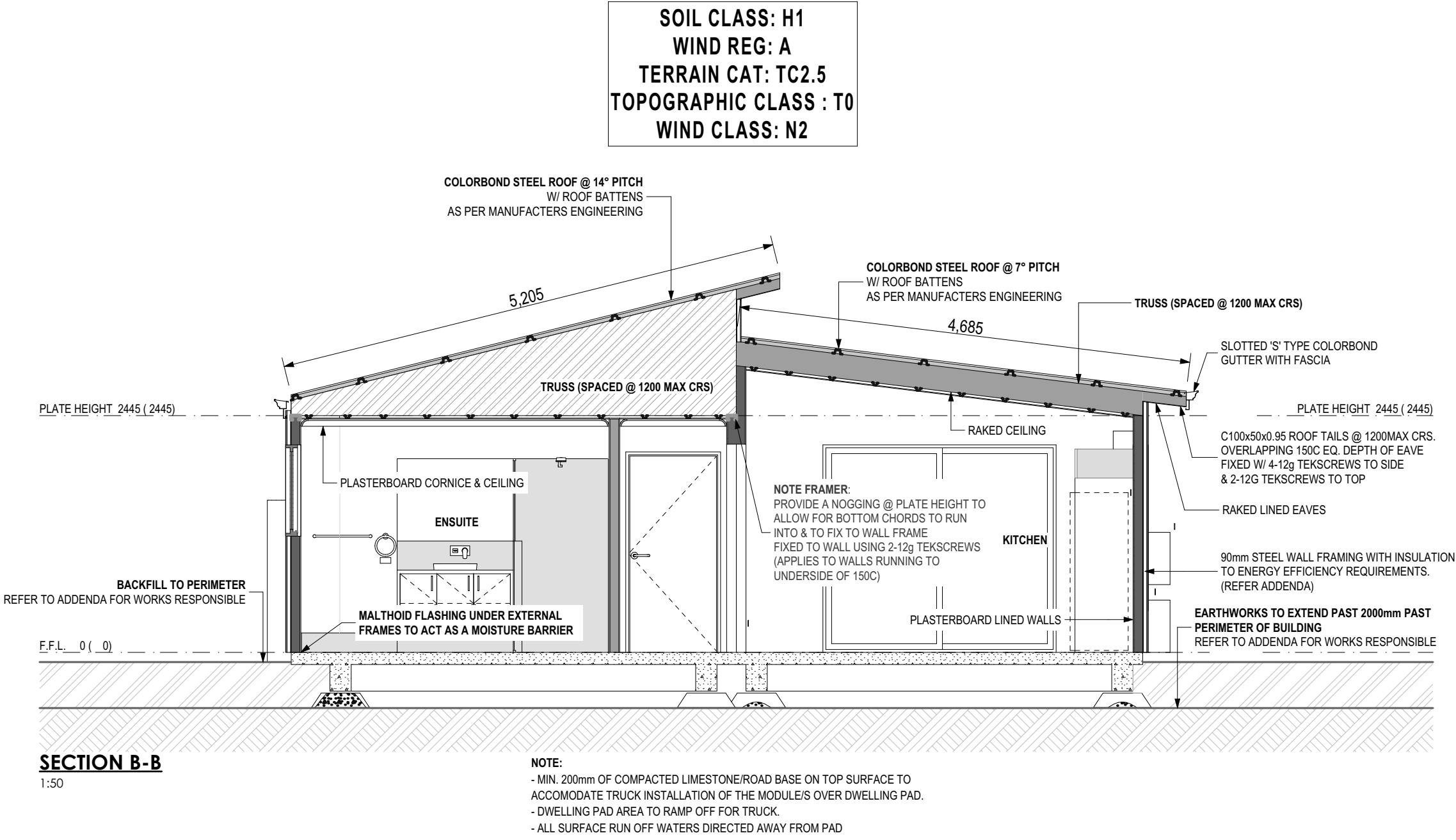
- ROOF TRUSSES AND CONNECTION TO SUPPLIER'S DETAILS IN ACCORDANCE WITH THE SPECIFIED DESIGN CRITERIA.
- LIVE LOAD ASSUMPTION: 1.5 kPa.
- COMPACT SOIL TO ENSURE MIN. BEARING CAPACITY OF 150 kPa.

STRUCTURAL NOTES

- ALL WORK TO CONFORM WITH THE PROVISIONS OF NCC 2022
 - ALL WELDS TO BE MIN. 5mm CATEGORY GP TO AS1554
 - ALL STEELWORK TO AS4100 & AS4600
 - ALL TIMBER WORK TO AS1684.4
 - ALL SHS/RHS TO BE MIN.
 - STEEL SURFACE TREATMENT TO THE CLIENTS REQUIREMENT. CONTACT ENGINEER FOR ADVICE IF UNSURE.
 - ALL CONCRETE TO MIN. N20 / 20 / 80 TO AS3600.
- ALL REFERENCED STANDARDS TO BE THE CURRENT VERSION AT THE TIME OF CONSTRUCTION.

FOUNDATIONS & EARTHWORKS

- ALL VEGETATION AND DELETERIOUS MATTER IS TO BE REMOVED FROM THE BUILDING AREA.
- FOUNDATION SOIL TO BE CLEAN, COMPACT NATURAL GROUND, FREE OF EXCESSIVE MOISTURE.
- GROUND SHALL BE COMPACTED TO ACHIEVE: FOR SAND SITES - MINIMUM 6 BLOWS OVER 150mm-450mm, 7 BLOWS OVER 450mm-750mm & 9 BLOWS OVER 750-1050mm WITH A PERTH SAND PENETROMETER (AS 1289.6.3.3). FOR COHESIVE/GRAVEL SITES - MINIMUM 6 BLOWS OVER 150mm USING A DYNAMIC CONE PENETROMETER (DCP) THROUGH ALL FILL OR TO 600mm IN NATURAL GROUND.
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- SUBSOIL DRAINAGE TO BE DETERMINED FOLLOWING CUT INSPECTION.
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61 OLD YORK ROAD, NORTHAM WA 6401

Phone: 1300 138 653

Email: sales@elhomes.com.au

Website: www.evokelivinghomes.com.au

ORDINARY COUNCIL MEETING

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SHIRE OF WAGIN

SHIRE OF WAGIN PTY LTD T/AS EVOKE

LIVING HOMES WA

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PERMISSION OF EVOKE LIVING HOMES.

SIGNATURES

Signed by:

CLIENT: 18/6/2026

2BA2D5F938DF42B...

CLIENT: / /

BUILDER: / /

VARIATIONS	DATE:	INT:	VARIATIONS	DATE:	INT:
REVA	25/05/26	CP			
REVB - WD	08/06/26	CP			
REVC - BAL19	17/06/26	PC			

PAGE 162 OF 227

CLIENT NAME:

SHIRE OF WAGIN

SITE ADDRESS:

3 OMDURMAN STREET

WAGIN WA 6315

CLIMATE ZONE:

4

COASTAL:

NO

WIND REGION:

A

DATE:

25/05/26

SALES:

SL

DRAWN:

CP

JOB No.

478

SHEET No:

5

CONSTRUCTION NOTES:

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GENERAL

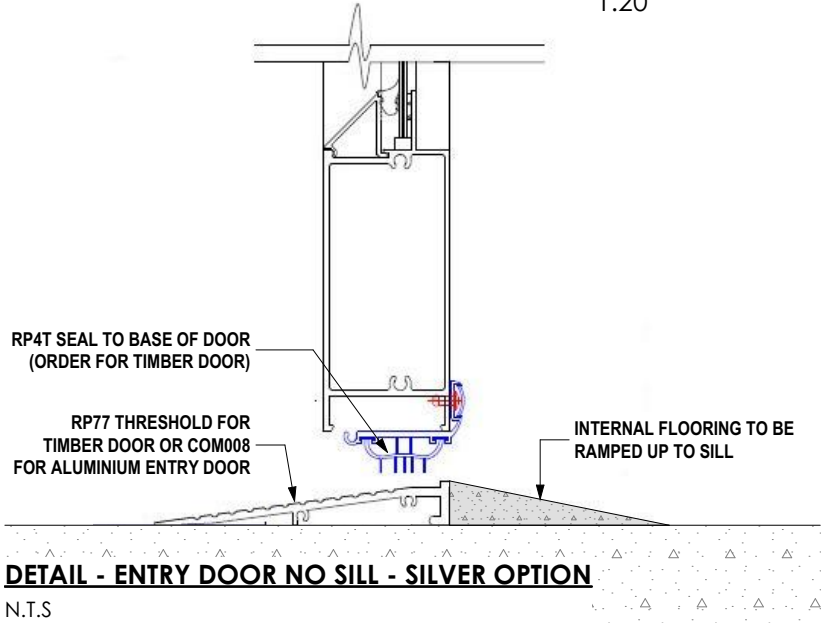
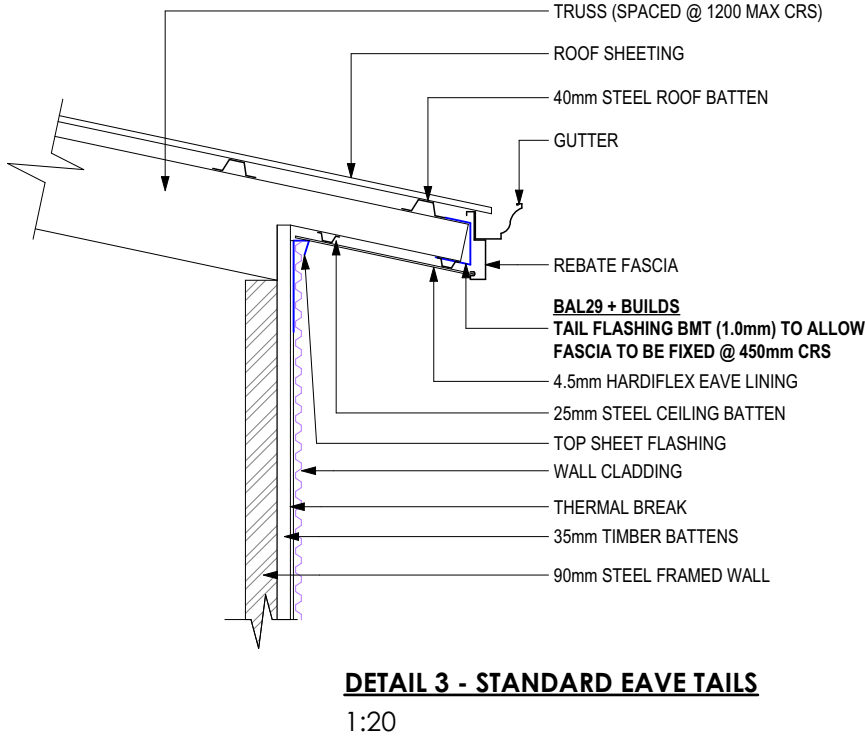
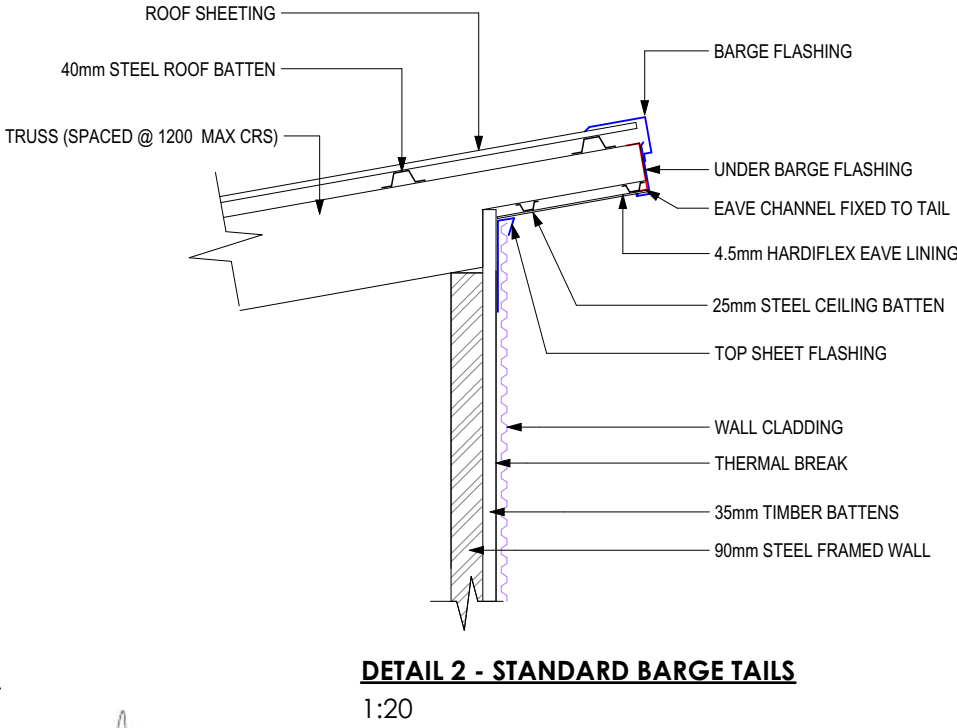
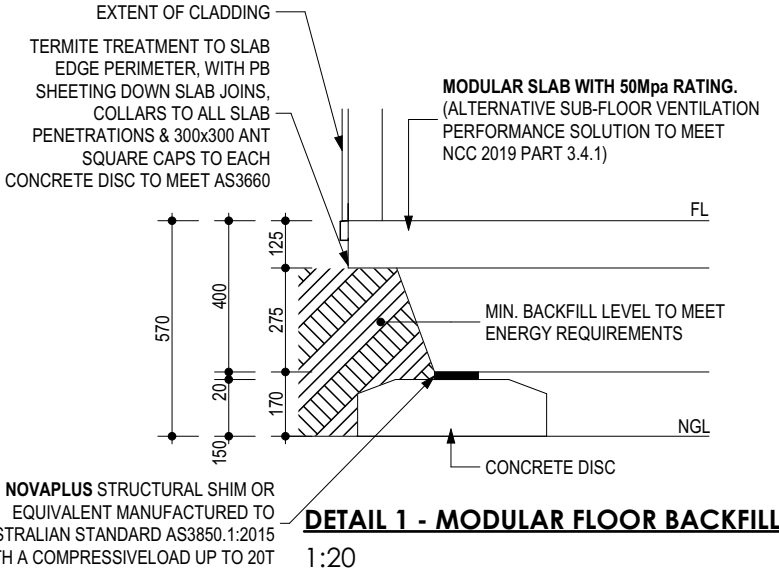
- ROOF TRUSSES AND CONNECTION TO SUPPLIER'S DETAILS IN ACCORDANCE WITH THE SPECIFIED DESIGN CRITERIA.
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 EVOKE LIVING HOMES ORDINARY COUNCIL MEETING	61 OLD YORK ROAD, NORTHAM WA 6401 Phone: 1300 138 653 Email: sales@elhomes.com.au Website: www.evokelivinghomes.com.au	SIGNATURES Signed by: <i>Kenneth Parker</i> 25/05/2026 CLIENT: 2BA2D5F938DF42B... CLIENT:/...../..... BUILDER:/...../.....	VARIATIONS	DATE:	INT:	VARIATIONS	DATE:	INT:	CLIENT NAME: SHIRE OF WAGIN SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	CLIMATE ZONE:	4	JOB No.
			REVA	25/05/26	CP					COASTAL:	NO	478
			REVB - WD	08/06/26	CP					WIND REGION:	A	
			REVC - BAL19	17/06/26	PC					DATE:	25/05/26	SHEET No:
										SALES:	SL	6
										28 JULY 2026		
										DRAWN:	CP	
PAGE 163 OF 227												

NOTES:

1. ELECTRICAL LAYOUT TO BE CONFIRMED WITH CLIENTS AT PRE-START.
2. ALL SUBCONTRACTORS TO CHECK DIMENSIONS & NOTES PRIOR TO COMMENCEMENT OF ANY WORKS. ANY DISCREPANCIES TO BE NOTIFIED TO THE SITE SUPERVISOR WITHOUT DELAY.
3. SMOKE DETECTOR TO NCC 2022 PART 9.5.1 & TO MEET AS3786 TO BE INTERCONNECTED.
4. SAFETY BOARD, POWER READER, GPO & LIGHT SWITCH LOCATIONS MAY VARY, (FINAL LOCATIONS TO BE DETERMINED BY ELECTRICIAN).
5. EXHAUST FANS TO WET AREA'S TO PROVIDE A MINIMUM RATE OF 25 LITRES PER SECOND PER FIXTURE, BUT IN ANY CASE NO LESS THAN 10 AIR CHANGES PER HOUR.
6. LIGHT SWITCH @ 1350 AFL UNO

METERBOX / HWU NOTE:

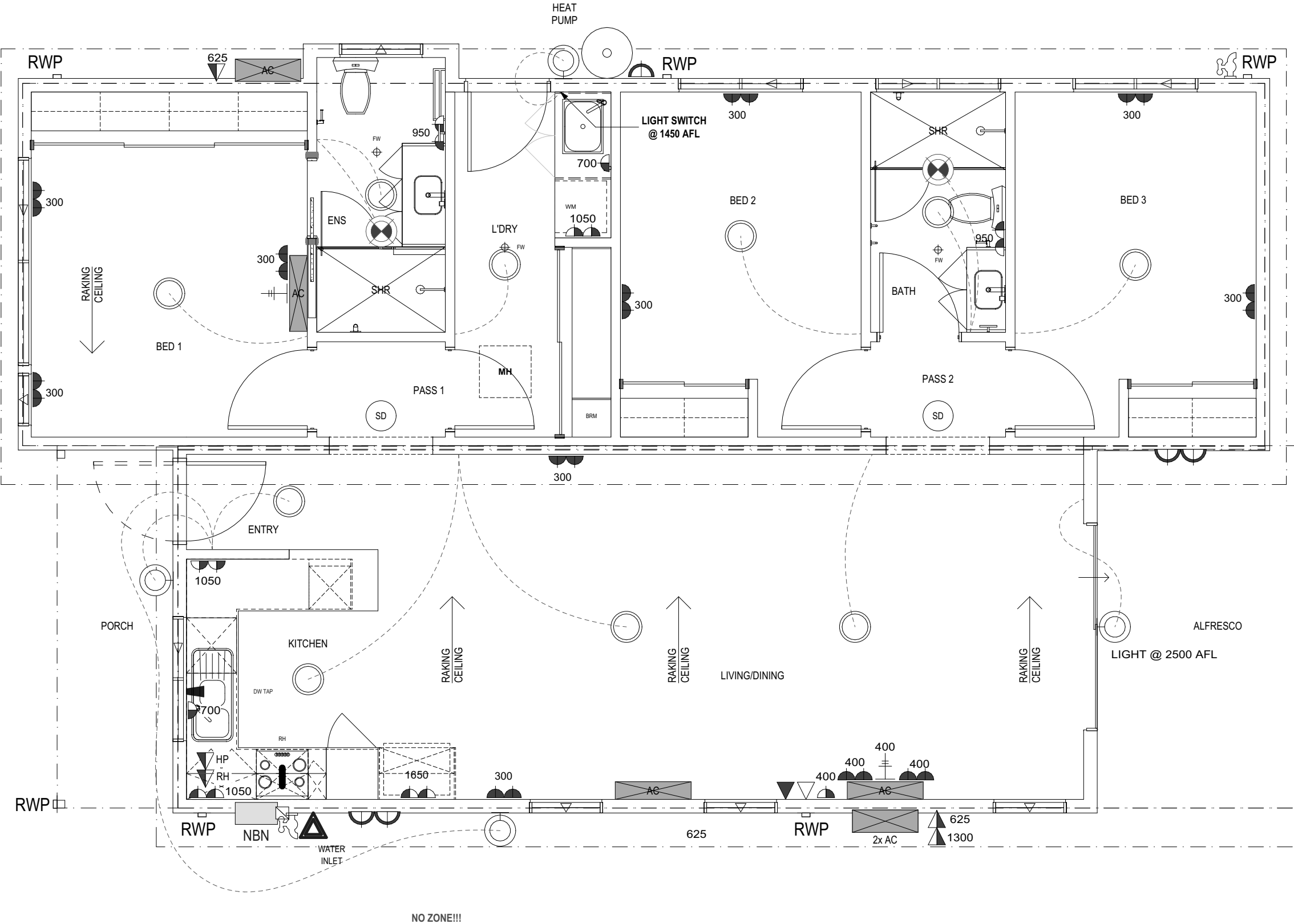
HWU TO BE ON OWN CIRCUIT

NOTE BUILDER:

CL & ROOF BATTENS TO ALLOW CLEARANCE FOR R/HOOD

ELECTRICAL LEGEND:

SYMBOL	QTY.	TYPE
	1	15 AMP SINGLE WP GPO @ 1400 AFL
	3	A/C ISO POINT @ NOTED HEIGHT
	11	DOUBLE GPO @ 300 AFL
	6	DOUBLE GPO @ NOTED HEIGHT
	2	DOUBLE WP GPO @ 1200 UNO
	2	EXHAUST FAN
	4	EXTERNAL WALL LIGHT @ 2100 AFL UNO
	2	HP/RH ISO POINT @ 1050 AFL
	3	INDOOR AIR CON. WALL UNIT
	10	LED DOWNLIGHT
	1	METER BOX
	1	NBN DATA POINT @ 400 AFL UNO
	3	OUTDOOR AIR CON. GROUND UNIT
	1	PHONE POINT @ 400 AFL UNO
	3	SINGLE GPO @ NOTED HEIGHT
	2	SMOKE DETECTOR
	2	TV POINT @ 300 AFL UNO



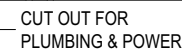
ELECTRICAL

1:100

BAL 19
BUILD TO MEET
REQUIREMENTS

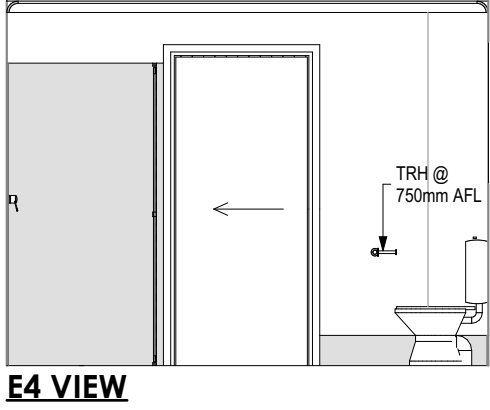
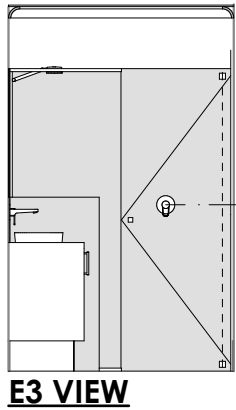
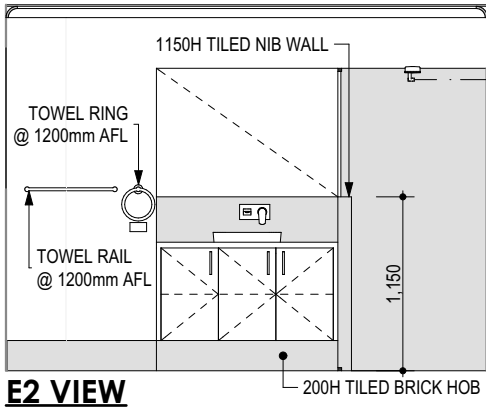
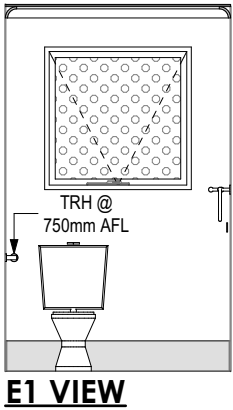
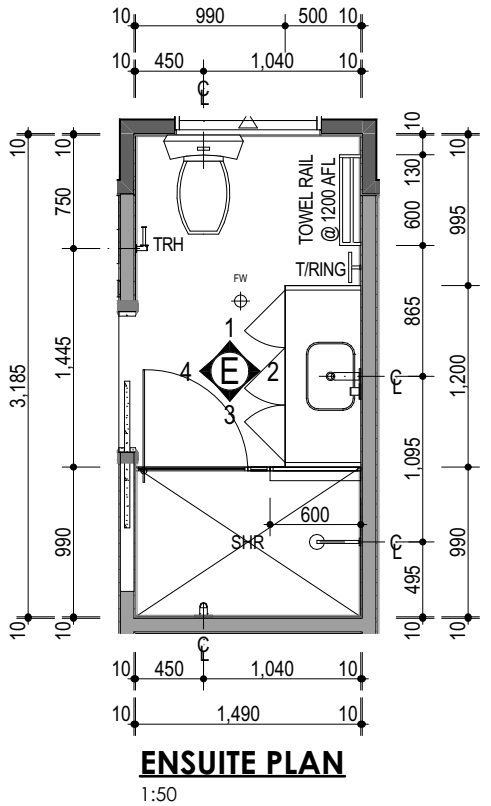
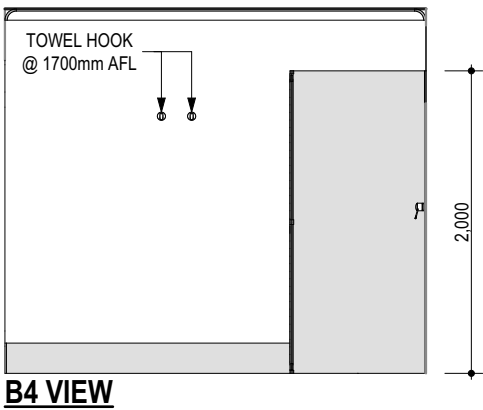
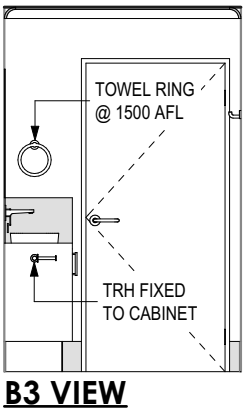
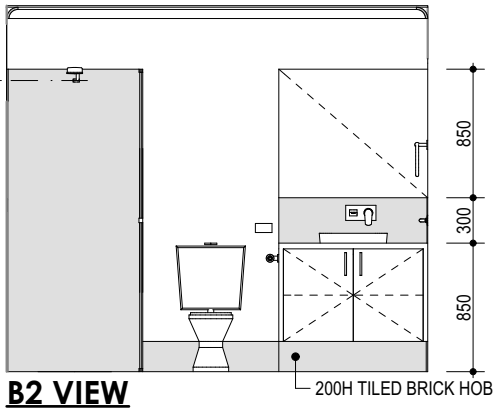
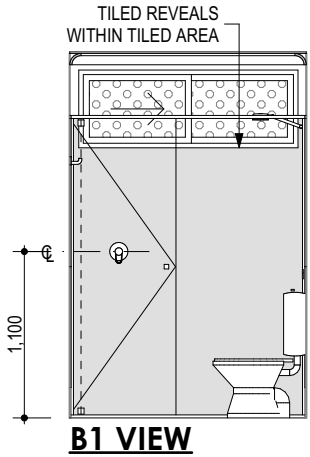
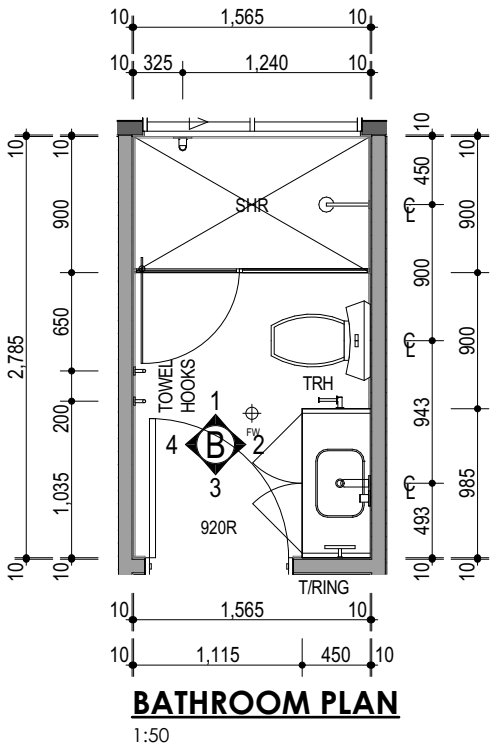
	61 OLD YORK ROAD, NORTHAM WA 6401 Phone: 1300 138 653 Email: sales@elhomes.com.au Website: www.evokelivinghomes.com.au	SIGNATURES CLIENT: <i>Kenneth Parker</i> 28/06/2026 CLIENT: CLIENT: BUILDER:	VARIATIONS REVA REVB - WD REVC - BAL19	DATE: 25/05/26 08/06/26 17/06/26	INT: CP CP PC	VARIATIONS	DATE:	INT:	CLIENT NAME: SHIRE OF WAGIN SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	CLIMATE ZONE:	4	JOB No. 478
										COASTAL:	NO	
										WIND REGION:	A	
										DATE:	25/05/26	SHEET No. 7
										SALES: DRAWN:	SL CP	

- ALL BI-PASS DOORS TO BE RECESSED BACK 10mm
- SHOWER FLOOR TILES TO BE LAID AT A 45°ANGLE TO ACHIEVE ADEQUATE FALL.
- ALL OTHER BATHROOM TILES TO BE LAID STRAIGHT UNO IN ADDENDA.

[illegible]

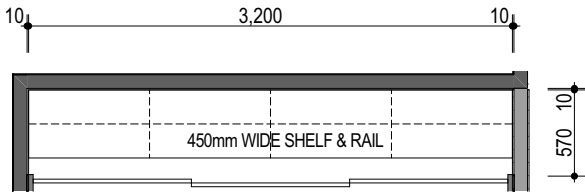
NOTE:

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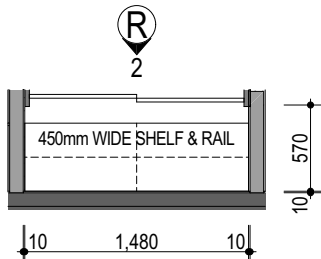
NOTE:

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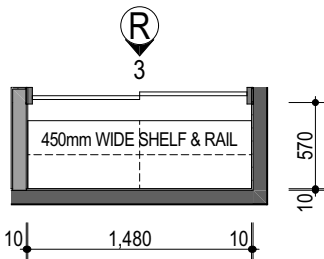
ROBE 1 PLAN

1:50



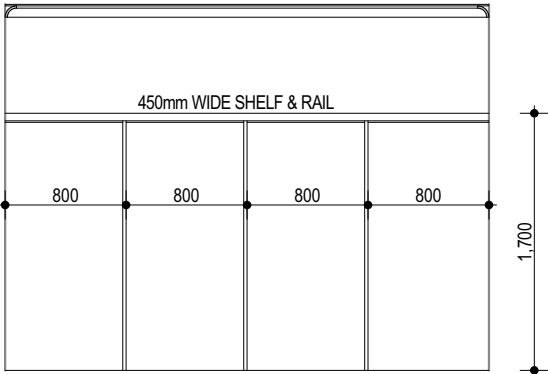
ROBE 2 PLAN

1:50

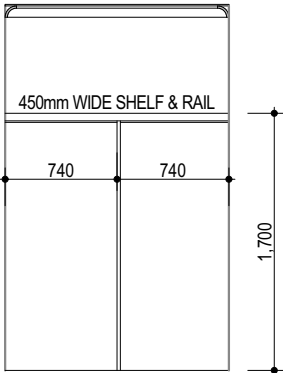


ROBE 3 PLAN

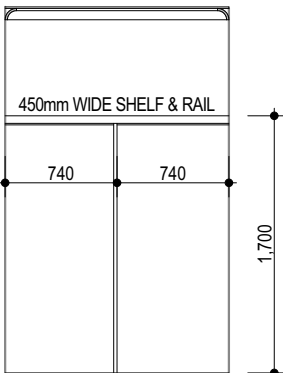
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R1 VIEW



R2 VIEW



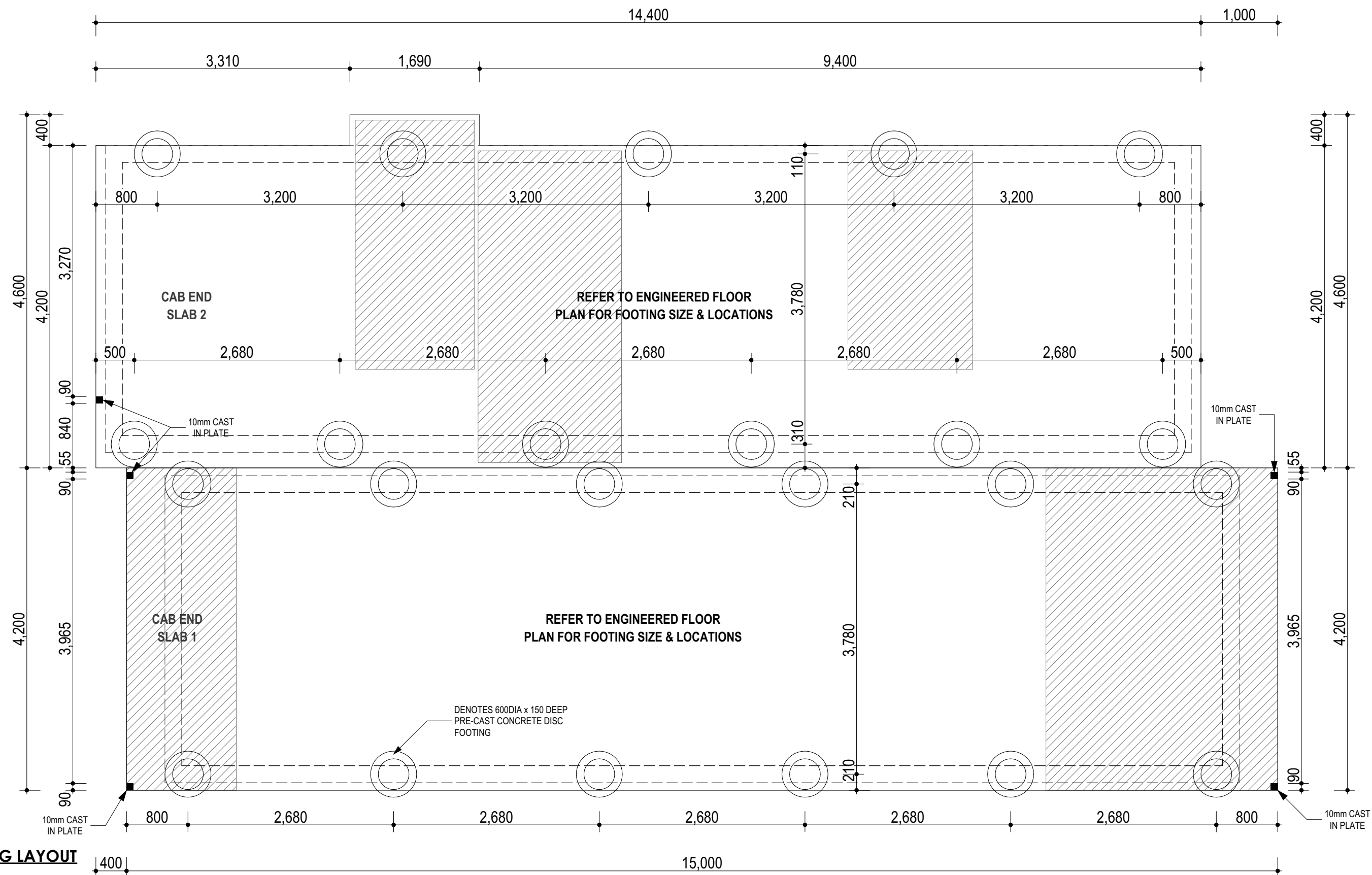
R3 VIEW

NOTE: ALL BI-PASS DOORS TO BE RECESSED BACK 10mm

 ORDINARY COUNCIL MEETING	61 OLD YORK ROAD, NORTHAM WA 6401 Phone: 1300 138 653 Email: sales@elhomes.com.au Website: www.evokelivinghomes.com.au	SIGNATURES SIGNED BY: Kenneth Parker 18/06/2026 CLIENT: 2BA2D5F938DF42B... CLIENT: BUILDER:	VARIATIONS REVA REVB - WD REVC - BAL19	DATE: 25/05/26 08/06/26 17/06/26	INT: CP CP PC	VARIATIONS	DATE:	INT:	CLIENT NAME: SHIRE OF WAGIN SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	CLIMATE ZONE:	4	JOB No. 478
										COASTAL:	NO	
										WIND REGION:	A	
										DATE:	25/05/26	SHEET No. 10
										SALES: DRAWN:	SL CP	



**CONCRETE SLAB/S TO ACHIEVE 50Mpa TO OBSOLETE SUB VENTILATION REQUIREMENT
(PERFORMANCE ALTERNATIVE SOLUTION AS PER NCC 2019 PART 3.4.1)**



SLAB & FOOTING LAYOUT

1:50



SIGNATURES Signed by: CLIENT: <u>Kenneth Parker</u> 2BA2D5F938DF42B... CLIENT:/...../..... BUILDER:/...../.....	VARIATIONS	DATE:	INT:	VARIATIONS	DATE:	INT:
	REVA	25/05/26	CP			
	REVB - WD	08/06/26	CP			
	REVC - BAL19	17/06/26	PC			
				PAGE 169 OF 227		

CLIENT NAME:

SHIRE OF WAGIN

SITE ADDRESS:

**3 OMDURMAN STREET
WAGIN WA 6315**

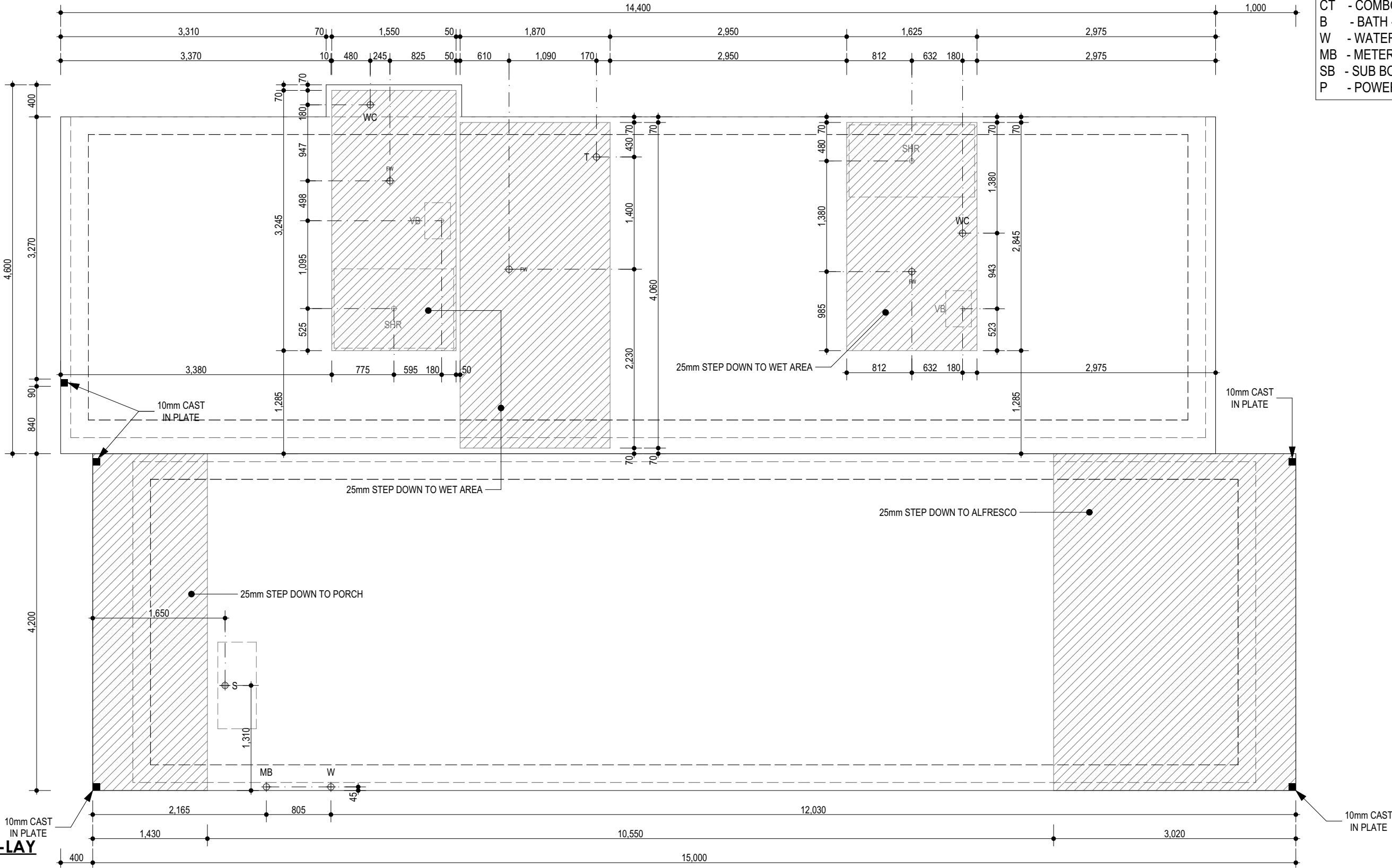
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COASTAL:	NO	
WIND REGION:	A	478
DATE:	25/05/26	SHEET No:
SALES:	SL	12
DRAWN:	CP	

NOTE
ALL SLAB DIMENSIONS TO BE CROSS CHECKED WITH FLOOR
PLAN PRIOR TO CONSTRUCTION BY SITE SUPERVISOR.
(ANY DISCREPANCIES TO BE REPORTED TO CONSTRUCTION MANAGER)

**CONCRETE SLAB/S TO ACHIEVE 50Mpa TO OBSOLETE SUB VENTILATION REQUIREMENT
(PERFORMANCE ALTERNATIVE SOLUTION AS PER NCC 2019 PART 3.4.1)**

**SLAB MANUFACTURER TO NOTIFY BUILDER IMMEDIATELY
IF A PENETRATION CONFLICTS WITH EDGE BEAM TO DISCUSS RELOCATION**

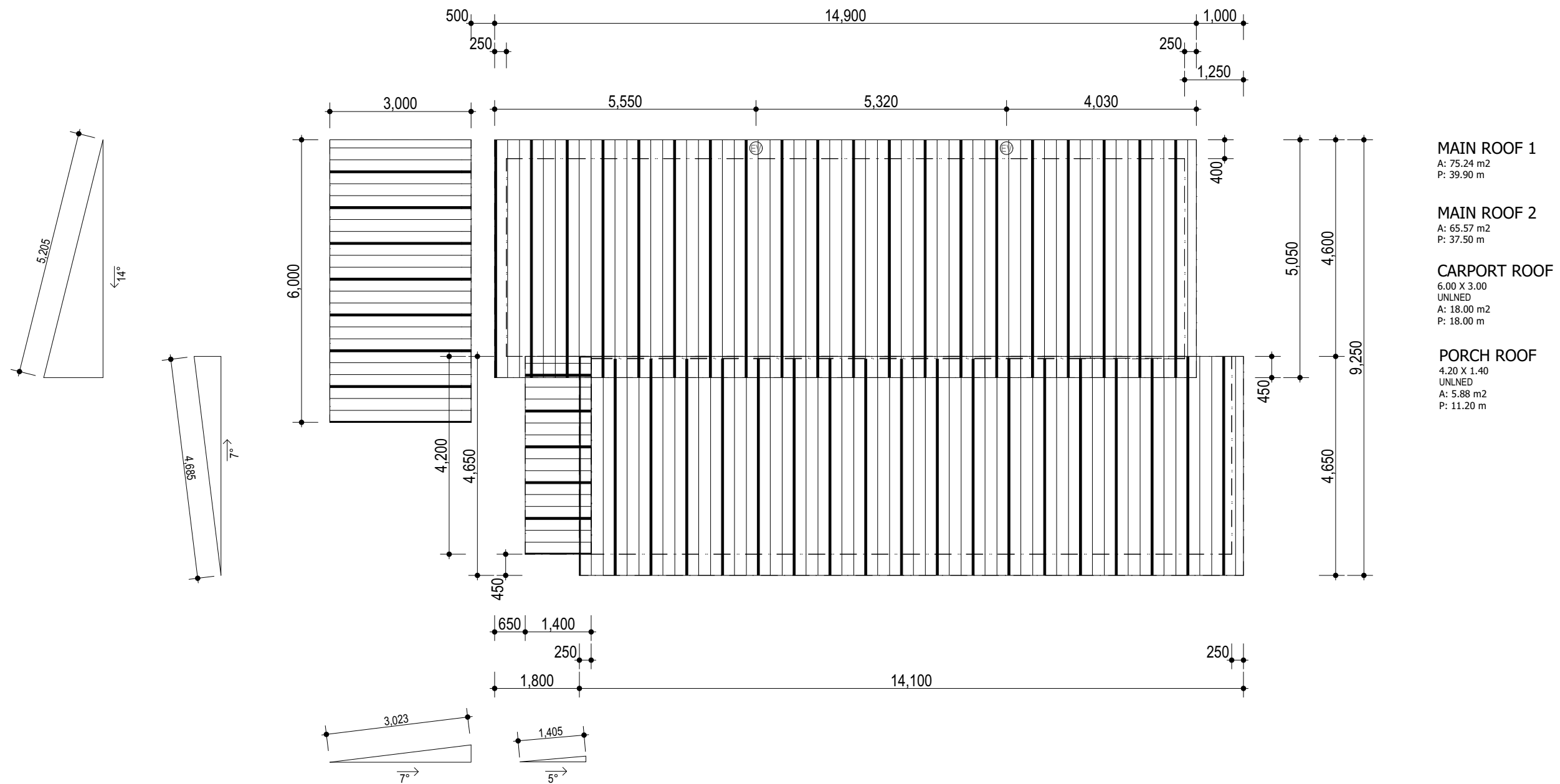
- LEGEND**
- S - KITCHEN SINK - Ø55
 - SHR - SHOWER WASTE - Ø80
 - FW - FLOOR WASTE - Ø55
 - T - TROUGH - Ø55
 - WC - TOILET - Ø110
 - VB - VANITY BASIN - Ø55
 - CT - COMBO TROUGH - Ø55
 - B - BATH - Ø150
 - W - WATER INLET - Ø30
 - MB - METER BOX - Ø55
 - SB - SUB BOARD - Ø55
 - P - POWER - Ø55



PLUMBING PRE-LAY
1:50

 ORDINARY COUNCIL MEETING	61 OLD YORK ROAD, NORTHAM WA 6401 Phone: 1300 138 653 Email: sales@elhomes.com.au Website: www.evokelivinghomes.com.au	SIGNATURES Signed by: <i>Kenneth Parker</i> CLIENT: 2BA2D5F938DF42B... CLIENT: ... CLIENT: ... BUILDER: ...	VARIATIONS REVA REVB - WD REVC - BAL19	DATE: 25/05/26 08/06/26 17/06/26	INT: CP CP PC	VARIATIONS DATE: INT:	CLIENT NAME: SHIRE OF WAGIN SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	CLIMATE ZONE: 4	JOB No.:
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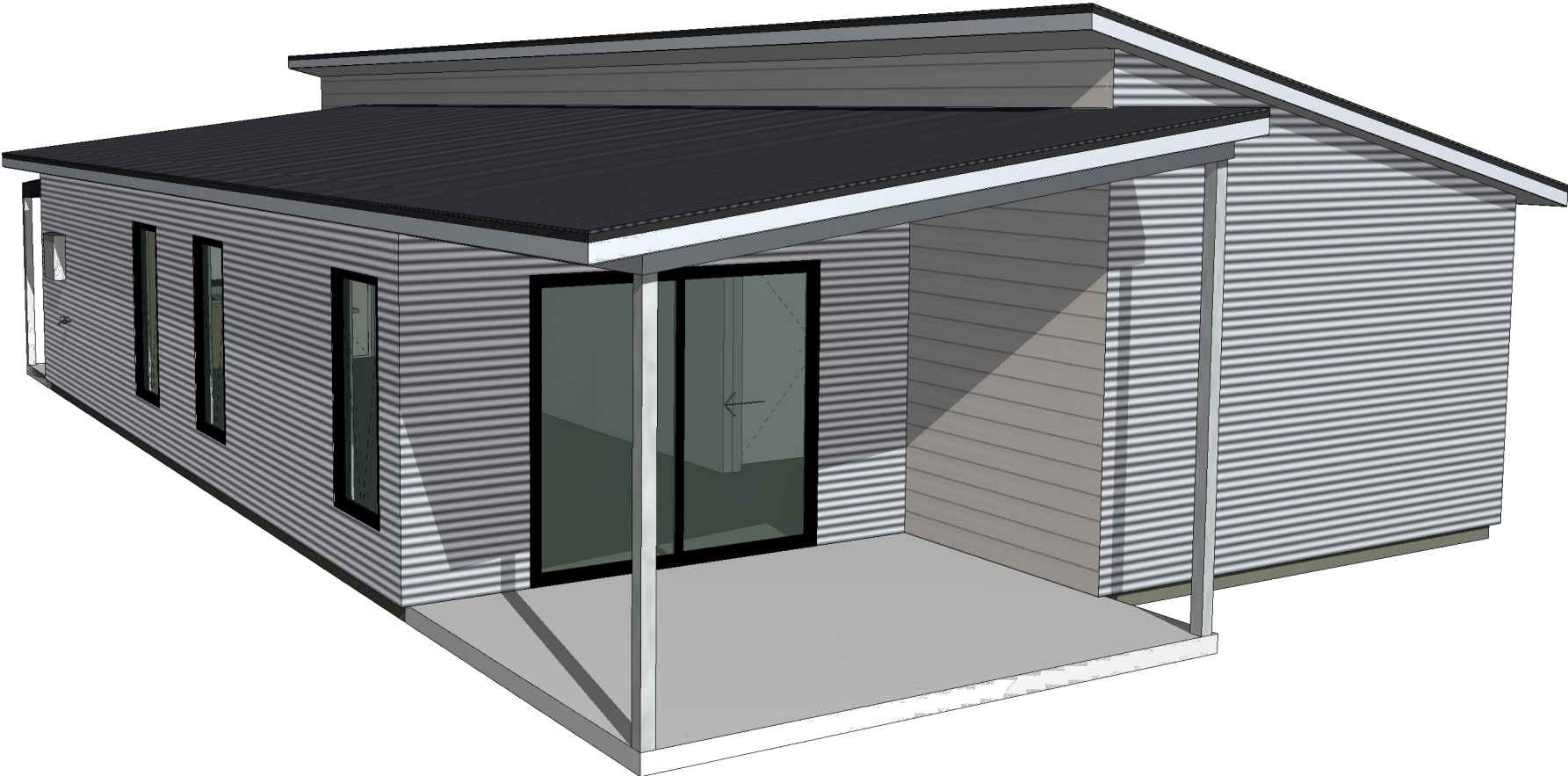
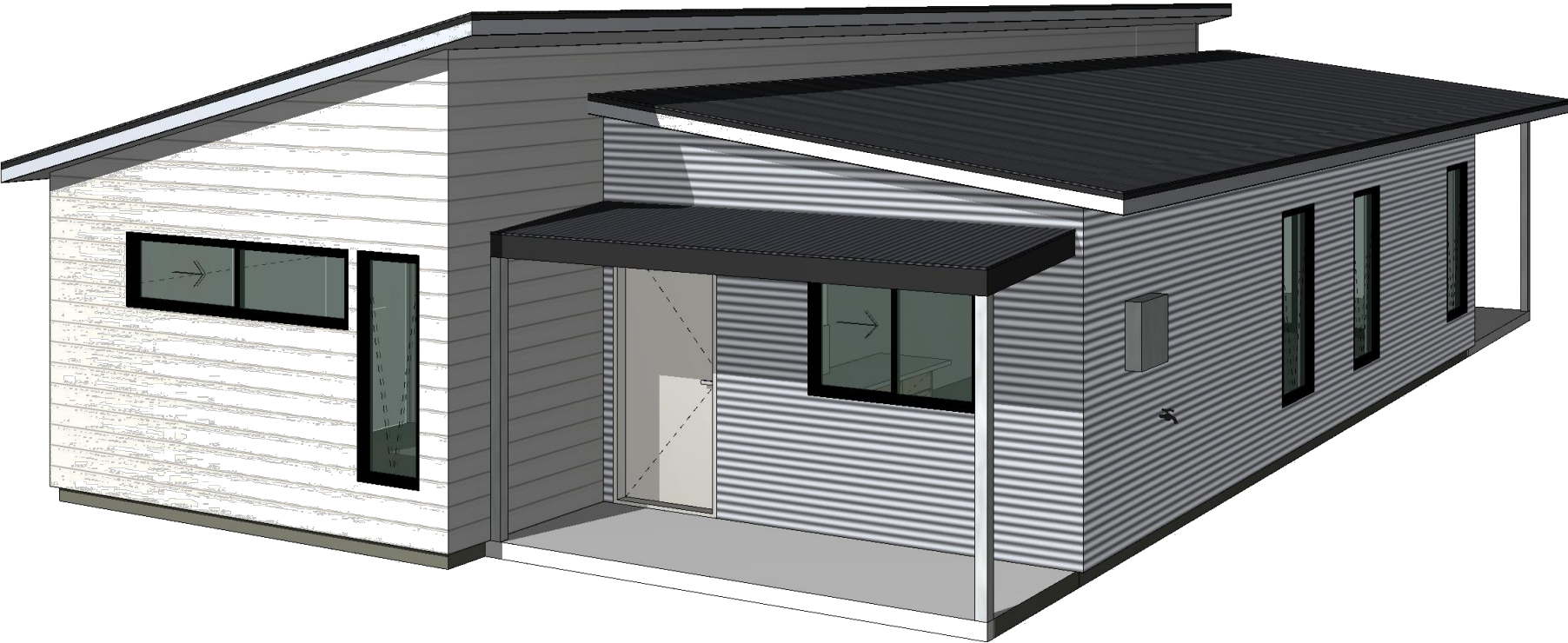


ROOF LAYOUT

1:100

NO PENETRATION THROUGH ROOF JOINS

<



THIS 3D IMAGE IF FOR ILLUSTRATION PURPOSES ONLY. PLEASE SEE ADDENDA & CONTRACT FOR SPECIFIC COLOURS & FINISHES

SIGNATURES: Signed by: 		VARIATIONS		DATE:	INT:	VARIATIONS		DATE:	INT:	CLIENT NAME: SHIRE OF WAGIN		CLIMATE ZONE:	4	JOB No.:
CLIENT: 2BA2D5F938DF42B... 2026		REVA		25/05/26	CP					SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315		COASTAL:	NO	479
		REVB - WD		08/06/26	CP							WIND REGION:	A	
CLIENT:		REVC - BAL19		17/06/26	PC							DATE:	25/05/26	SHEET No.:
												SALES:	SL	2
BUILDER:												DRAWN:	CP	
						PAGE 175 OF 227								

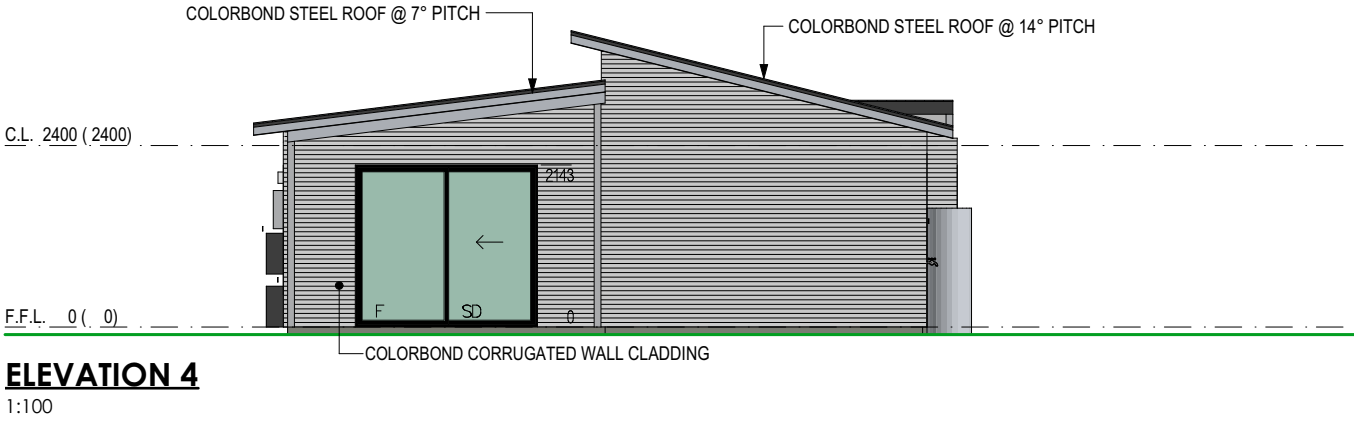
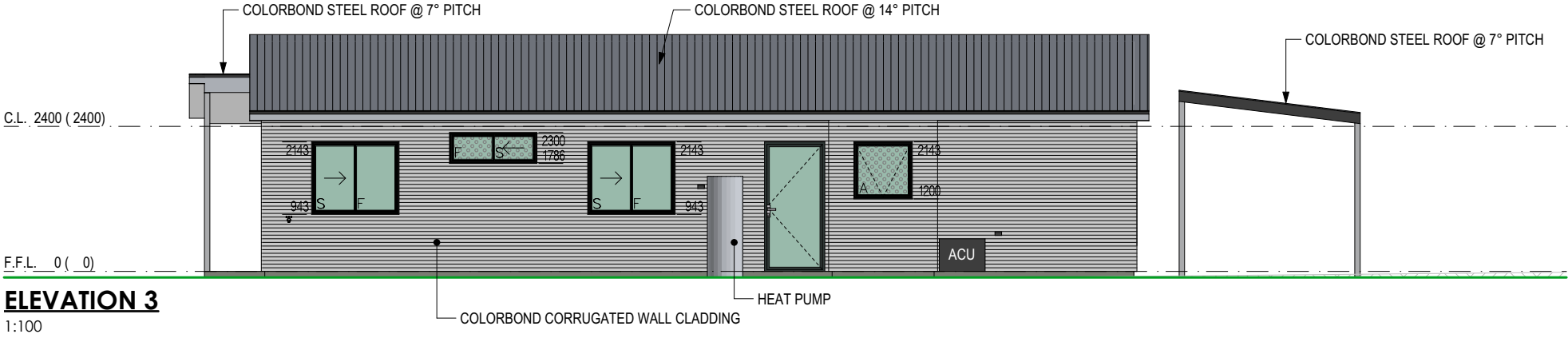
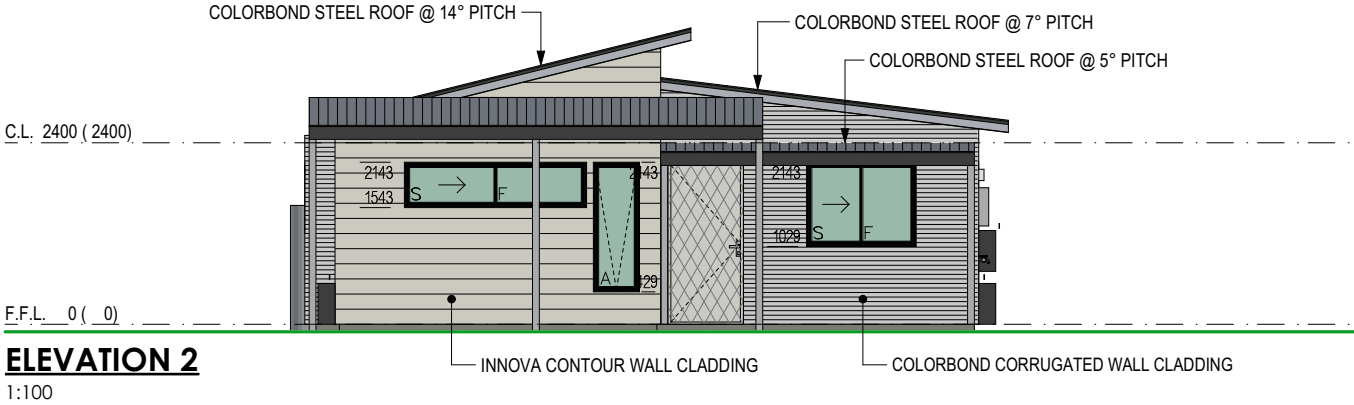
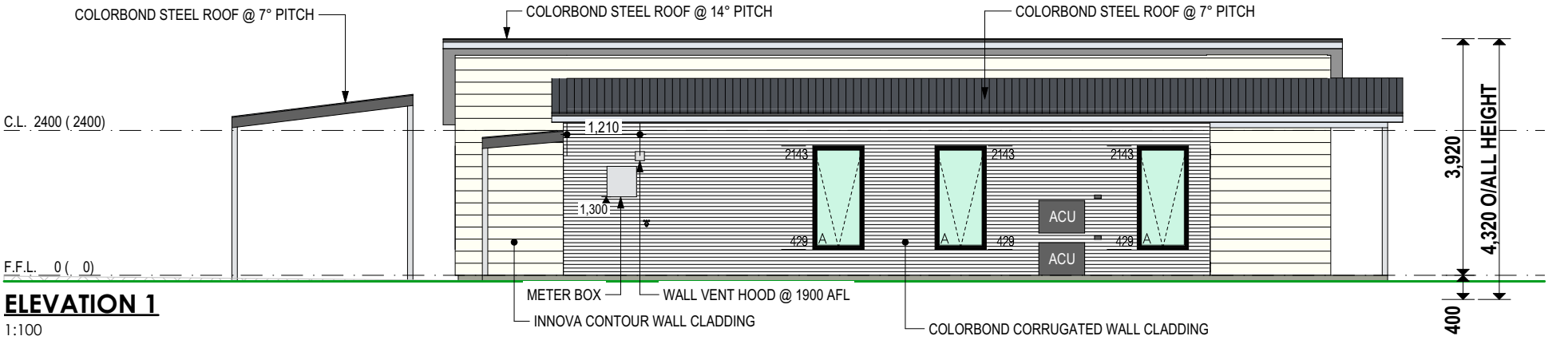
NOTES:

COLOUR SELECTIONS

ROOF: TBA
WALLS: TBA

INSULATION

ROOF: R1.3 ANTICON
CEILING: R4.1 BATTS
EXTERNAL WALLS: R2.5HD BATTS + R0.3 THERMAL BREAK
INTERNAL WALLS: N/A
UNDERFLOOR: N/A



BAL 19
BUILD TO MEET
REQUIREMENTS

	61 OLD YORK ROAD, NORTHAM WA 6401 Phone: 1300 138 653 Email: sales@elhomes.com.au Website: www.evokelivinghomes.com.au	SIGNATURES Signed by: <i>Kenneth Parker</i> CLIENT: CLIENT: BUILDER:	VARIATIONS REVA REVB - WD REVC - BAL19	DATE: 25/05/26 08/06/26 17/06/26	INT: CP CP PC	VARIATIONS	DATE:	INT:	CLIENT NAME: SHIRE OF WAGIN SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	CLIMATE ZONE:	4	JOB No. 479
										COASTAL:	NO	
										WIND REGION:	A	SHEET No. 3
										DATE:	25/05/26	
										SALES: DRAWN:	SL CP	

CONSTRUCTION NOTES:

WALL AND ROOF FRAME

EXTERNAL WALL: 90mm STEEL FRAME
INTERNAL WALL: 90mm STEEL FRAME
ROOF FRAME: STEEL TRUSS
CEILING FRAME: 25mm STEEL CEILING BATTEN
ROOF BATTEN: 40mm 0.55 BMT STEEL TOP HAT

CLADDINGS

EXTERNAL WALL: CLADDING AS PER ELEVATIONS, BUILDERS WRAP WITH INSULATION BATTs. REFER TO ENERGY REPORT
INTERNAL WALL: 10mm GYPROCK
ROOF: 0.42 CORRUGATED SHEET
FASCIA: COLORBOND REBATE FASCIA
GUTTER: COLORBOND ROOFLINE COLONIAL SLOTTED GUTTER

GENERAL

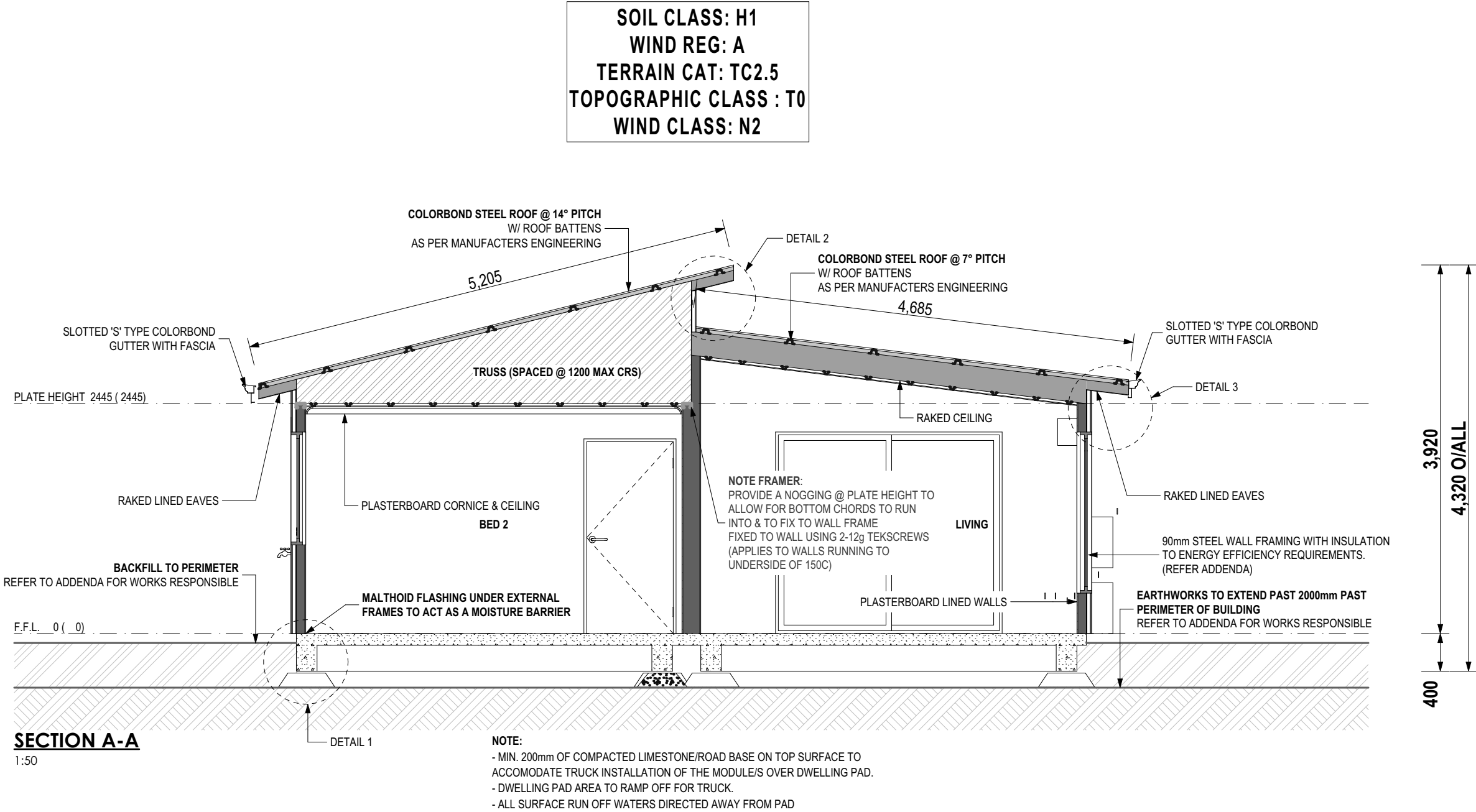
- ROOF TRUSSES AND CONNECTION TO SUPPLIER'S DETAILS IN ACCORDANCE WITH THE SPECIFIED DESIGN CRITERIA.
- LIVE LOAD ASSUMPTION: 1.5 kPa.
- COMPACT SOIL TO ENSURE MIN. BEARING CAPACITY OF 150 kPa.

STRUCTURAL NOTES

- ALL WORK TO CONFORM WITH THE PROVISIONS OF NCC 2022
 - ALL WELDS TO BE MIN. 5mm CATEGORY GP TO AS1554
 - ALL STEELWORK TO AS4100 & AS4600
 - ALL TIMBER WORK TO AS1684.4
 - ALL SHS/RHS TO BE MIN.
 - STEEL SURFACE TREATMENT TO THE CLIENTS REQUIREMENT. CONTACT ENGINEER FOR ADVICE IF UNSURE.
 - ALL CONCRETE TO MIN. N20 / 20 / 80 TO AS3600.
- ALL REFERENCED STANDARDS TO BE THE CURRENT VERSION AT THE TIME OF CONSTRUCTION.

FOUNDATIONS & EARTHWORKS

- ALL VEGETATION AND DELETERIOUS MATTER IS TO BE REMOVED FROM THE BUILDING AREA.
- FOUNDATION SOIL TO BE CLEAN, COMPACT NATURAL GROUND, FREE OF EXCESSIVE MOISTURE.
- GROUND SHALL BE COMPACTED TO ACHIEVE: FOR SAND SITES - MINIMUM 6 BLOWS OVER 150mm-450mm, 7 BLOWS OVER 450mm-750mm & 9 BLOWS OVER 750-1050mm WITH A PERTH SAND PENETROMETER (AS 1289.6.3.3). FOR COHESIVE/GRAVEL SITES - MINIMUM 6 BLOWS OVER 150mm USING A DYNAMIC CONE PENETROMETER (DCP) THROUGH ALL FILL OR TO 600mm IN NATURAL GROUND.
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- ENSURE EXCAVATIONS FOR PLUMBING DO NOT UNDERMINE FOUNDATIONS. IF UNDERMINING IS LIKELY TO OCCUR CONTACT ENGINEER.
- SITE TO HAVE 200mm MIN. OF LIMESTONE/ROAD BASE ON THE TOP OF SURFACE COMPACTED TO ACCOMMODATE THE TRUCK INSTALLATION OF THE MODULES BEING OVER HOUSE PAD AREA & THE RAMP OFF THE ROAD TO THE HOUSE PAD FOR ALL SOIL CLASSES.
- FOOTING DESIGN TO MEET REQUIREMENTS OF AS2870 AS PER SOIL CLASS REPORT.



BAL 19
BUILD TO MEET
REQUIREMENTS

 ORDINARY COUNCIL MEETING	61 OLD YORK ROAD, NORTHAM WA 6401 Phone: 1300 138 653 Email: sales@elhomes.com.au Website: www.evokelivinghomes.com.au	SIGNATURES Signed by: <i>Kenneth Park</i> CLIENT: 2BA2D5F938DF42B... CLIENT: BUILDER:	VARIATIONS REVA REVB - WD REVC - BAL19	DATE: 25/05/26 08/06/26 17/06/26	INT: CP CP PC	VARIATIONS	DATE:	INT:	CLIENT NAME: SHIRE OF WAGIN SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	CLIMATE ZONE:	4	JOB No. 479
										COASTAL:	NO	
										WIND REGION:	A	
										DATE:	25/05/26	SHEET No. 4
										SALES:	SL	
										DRAWN:	CP	

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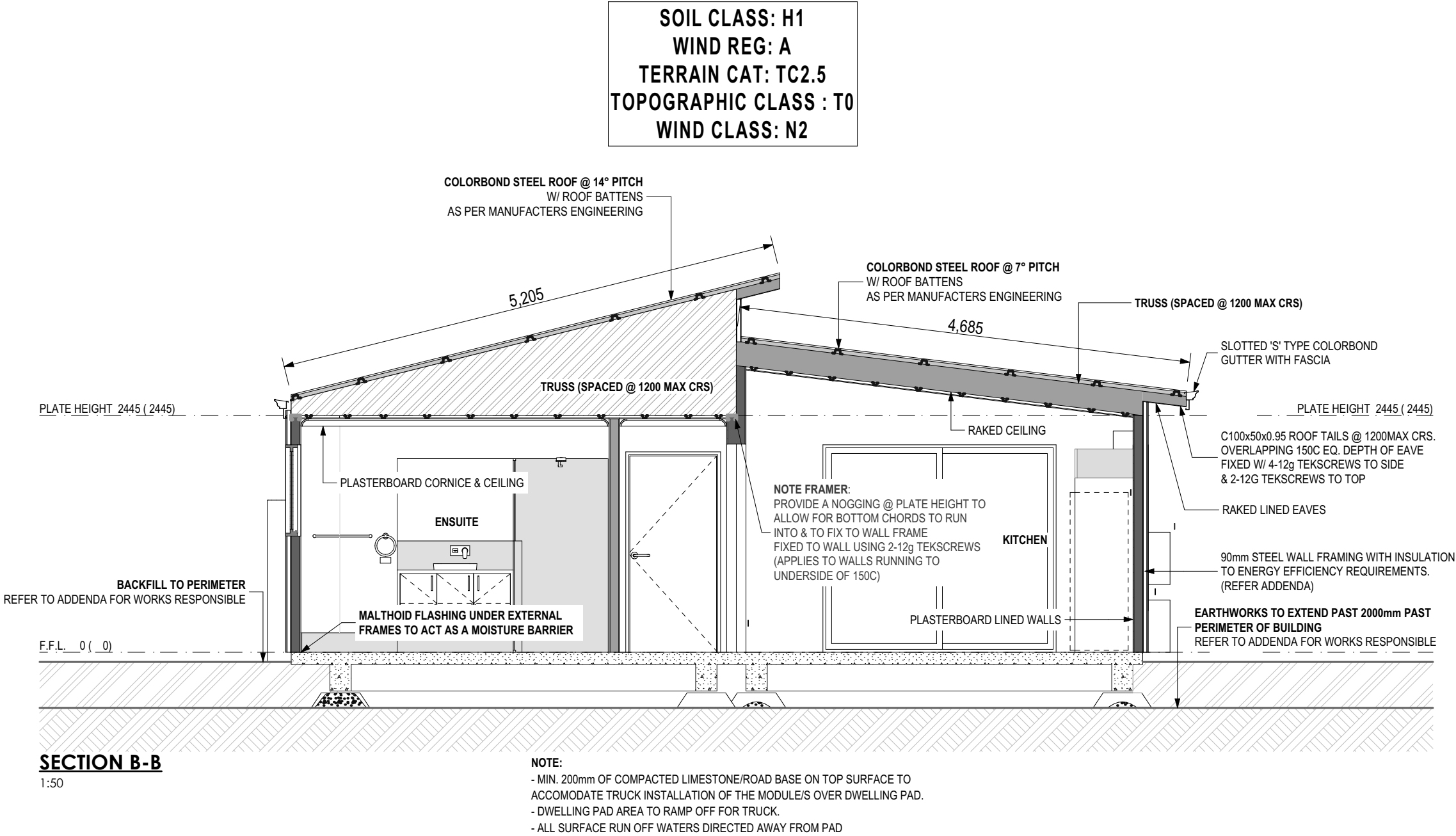
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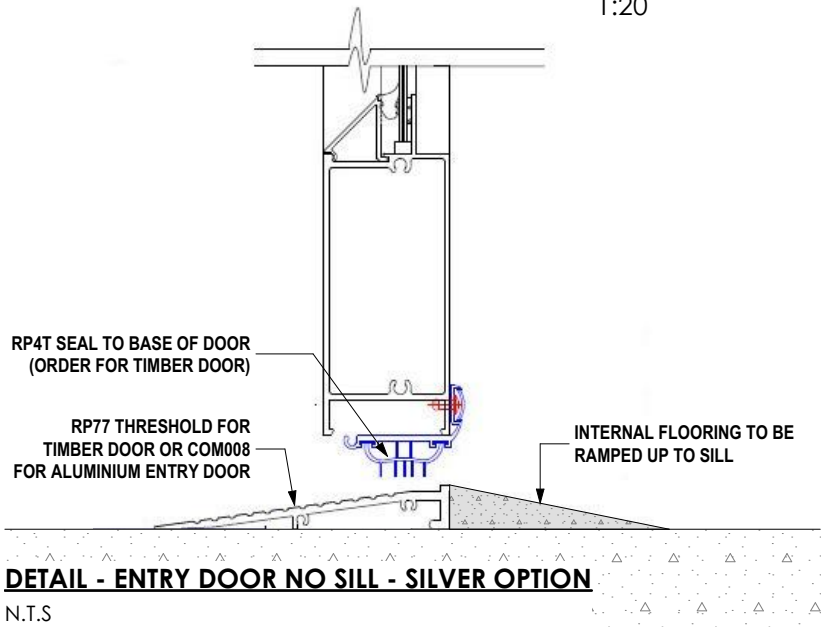
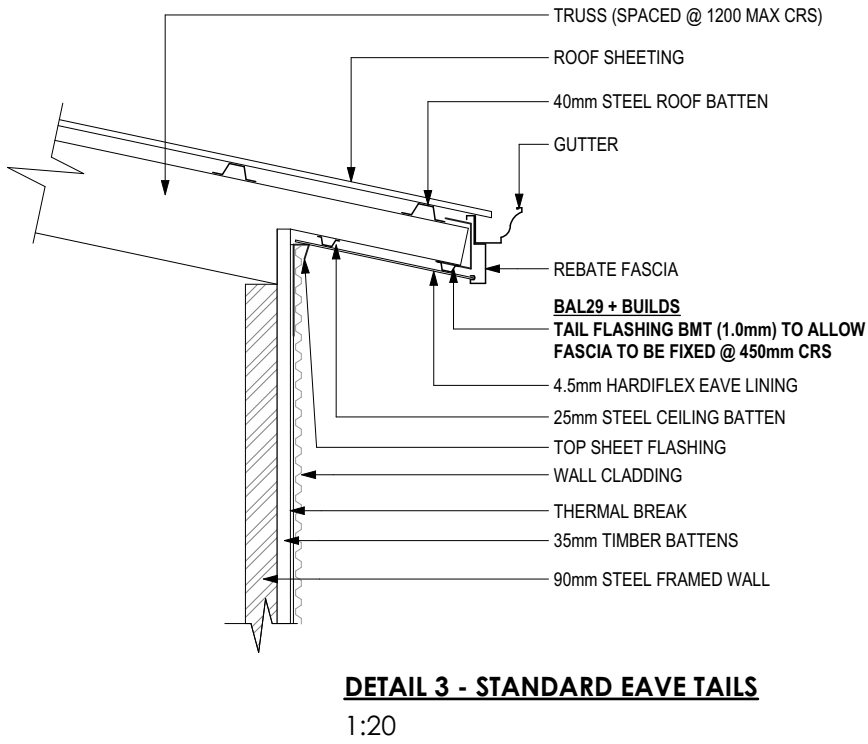
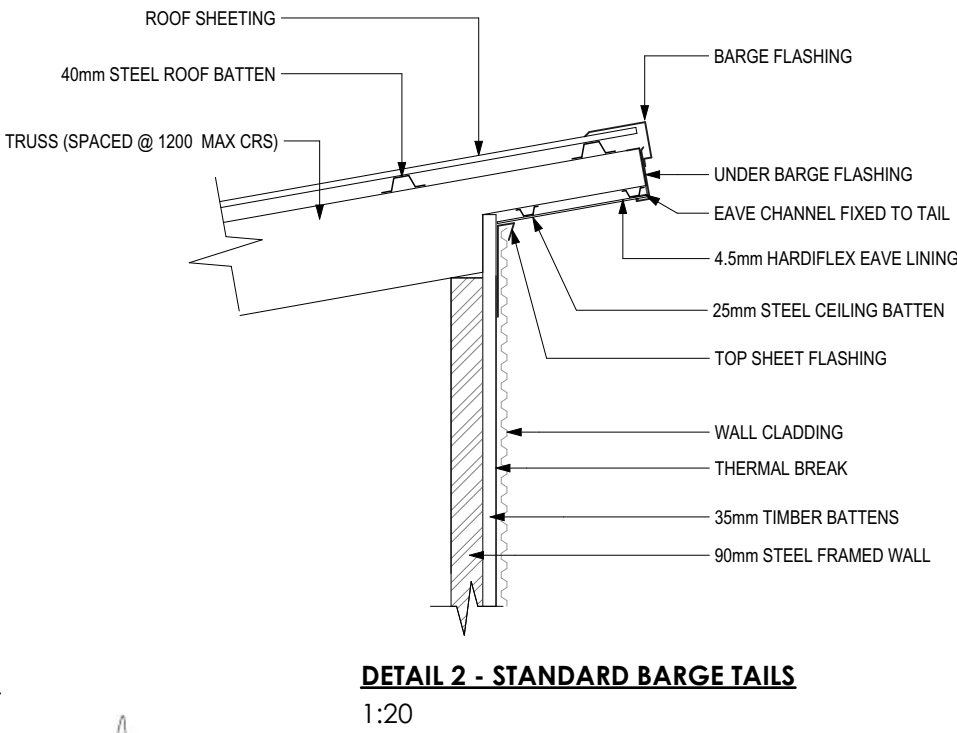
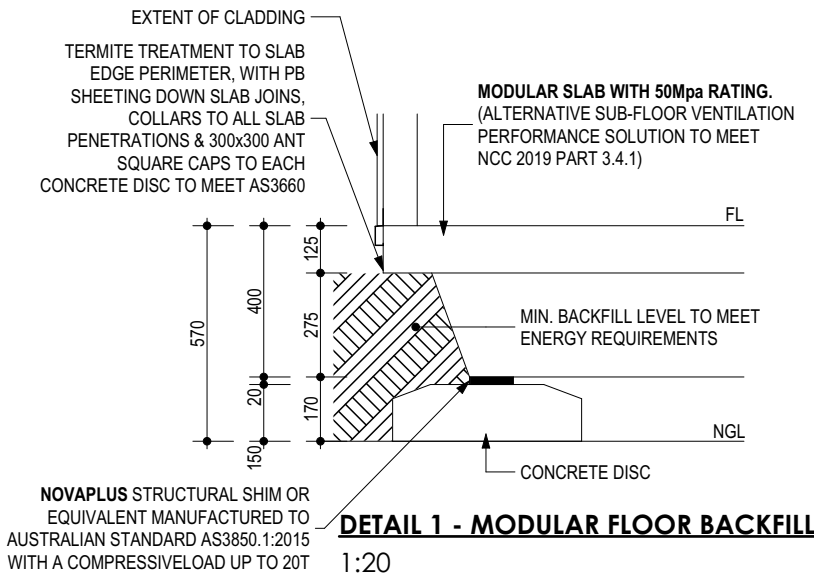
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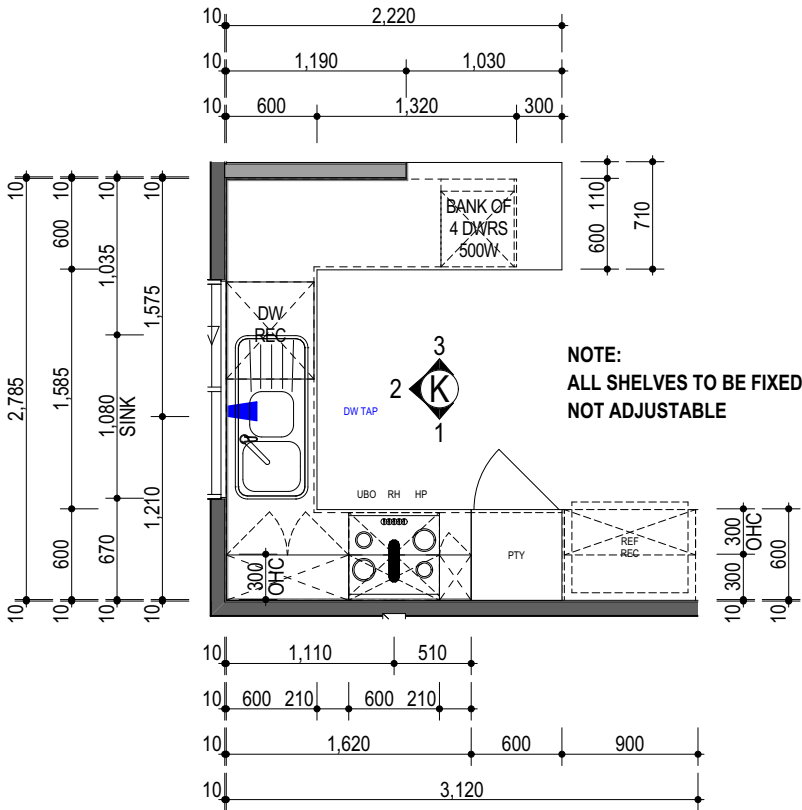
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 EVOKE LIVING HOMES ORDINARY COUNCIL MEETING	61 OLD YORK ROAD, NORTHAM WA 6401 Phone: 1300 138 653 Email: sales@elhomes.com.au Website: www.evokelivinghomes.com.au	SIGNATURES: <i>Kenneth Parker</i> 4/6/2026 CLIENT: 2BA2D5F938DF42B..... CLIENT:/...../..... BUILDER:/...../.....	VARIATIONS REVA REVB - WD REVC - BAL19	DATE: 25/05/26 08/06/26 17/06/26	INT: CP CP PC	VARIATIONS DATE: INT:	CLIENT NAME: SHIRE OF WAGIN SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	CLIMATE ZONE: COASTAL: WIND REGION: DATE: SALES: DRAWN:	4 NO A 25/05/26 SL 28 JULY 2026 CP	JOB No: 479 SHEET No: 6
			REVA REVB - WD REVC - BAL19	DATE: 25/05/26 08/06/26 17/06/26	INT: CP CP PC	VARIATIONS DATE: INT:	CLIENT NAME: SHIRE OF WAGIN SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	CLIMATE ZONE: COASTAL: WIND REGION: DATE: SALES: DRAWN:	4 NO A 25/05/26 SL 28 JULY 2026 CP	JOB No: 479 SHEET No: 6
			REVA REVB - WD REVC - BAL19	DATE: 25/05/26 08/06/26 17/06/26	INT: CP CP PC	VARIATIONS DATE: INT:	CLIENT NAME: SHIRE OF WAGIN SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	CLIMATE ZONE: COASTAL: WIND REGION: DATE: SALES: DRAWN:	4 NO A 25/05/26 SL 28 JULY 2026 CP	JOB No: 479 SHEET No: 6
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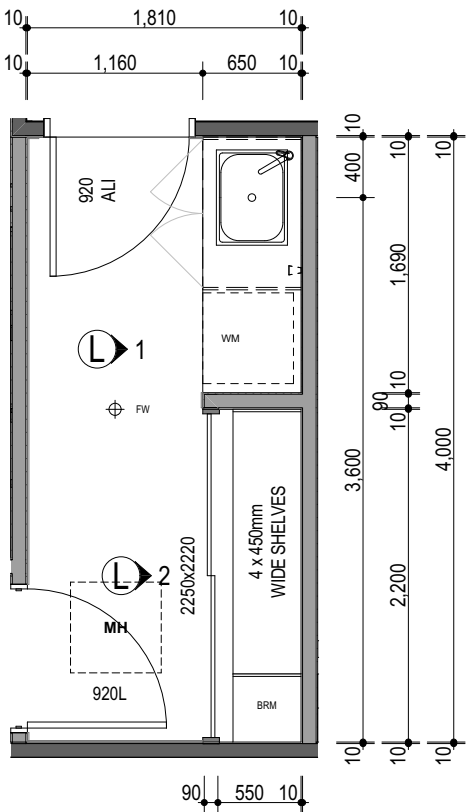
NOTE:

- ALL BI-PASS DOORS TO BE RECESSED BACK 10mm
- SHOWER FLOOR TILES TO BE LAID AT A 45°ANGLE TO ACHIEVE ADEQUATE FALL.
- ALL OTHER BATHROOM TILES TO BE LAID STRAIGHT UNO IN ADDENDA.



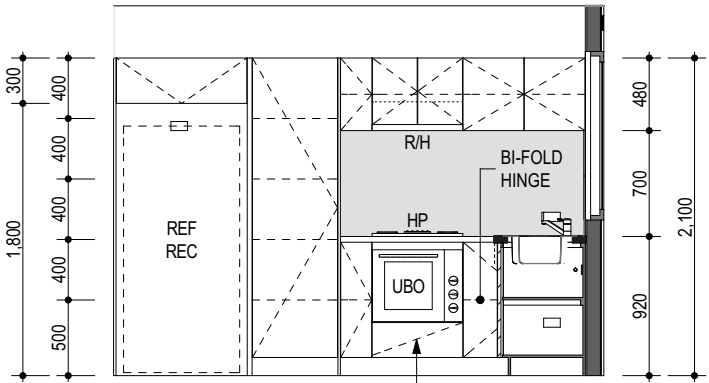
KITCHEN PLAN

1:50

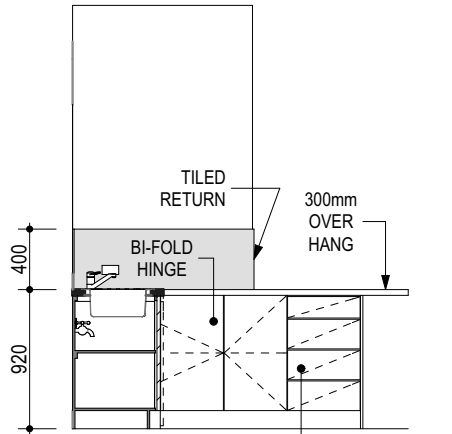


LAUNDRY PLAN

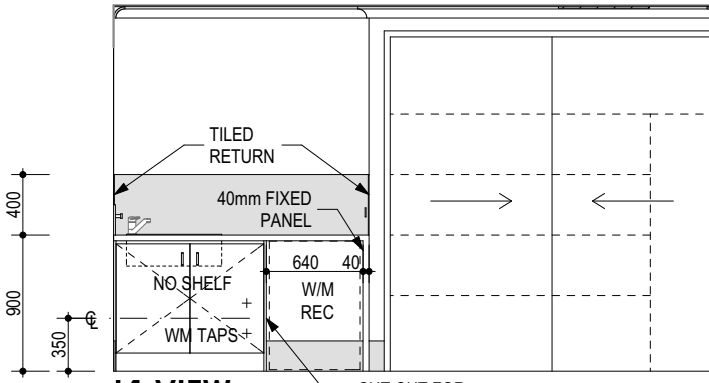
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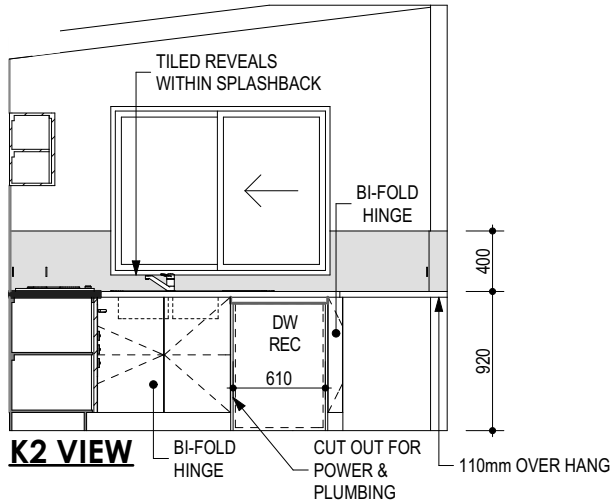
K1 VIEW



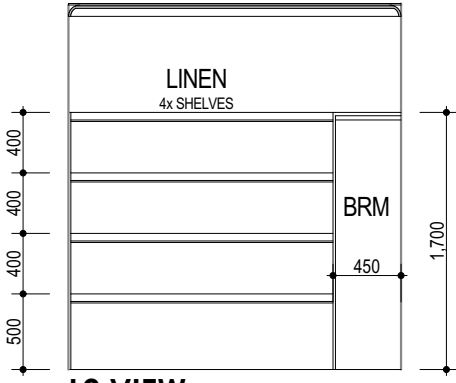
K3 VIEW



L1 VIEW



K2 VIEW

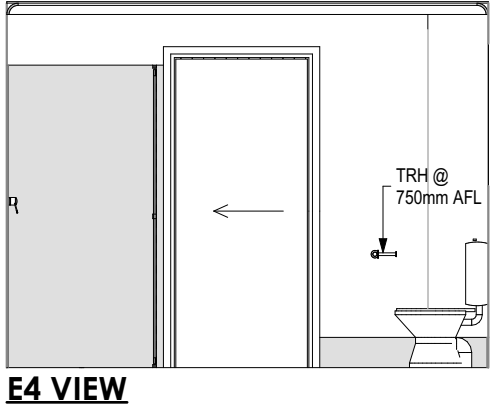
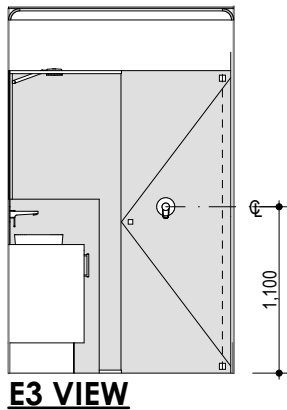
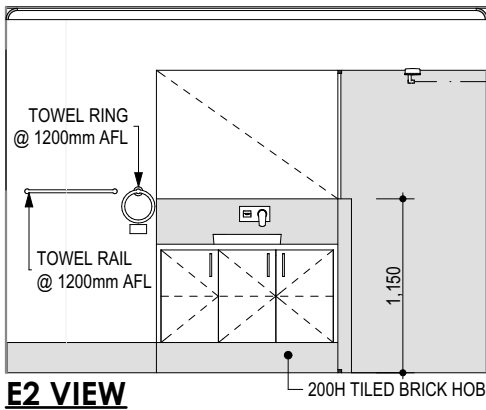
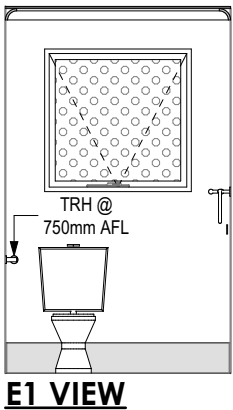
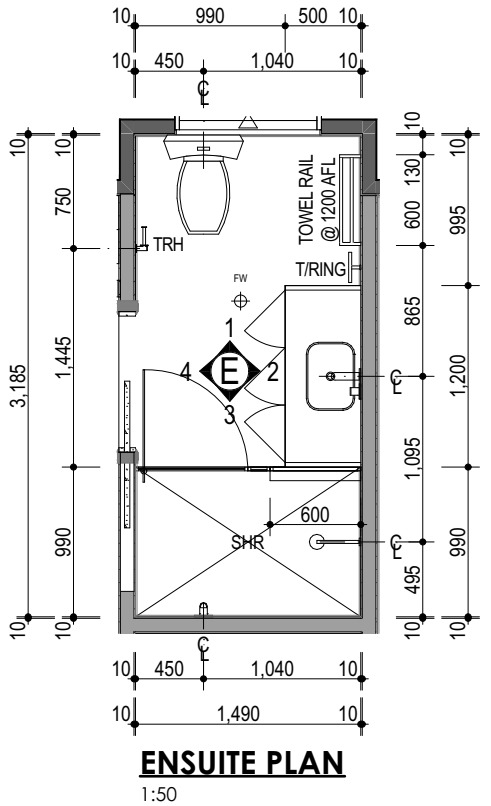
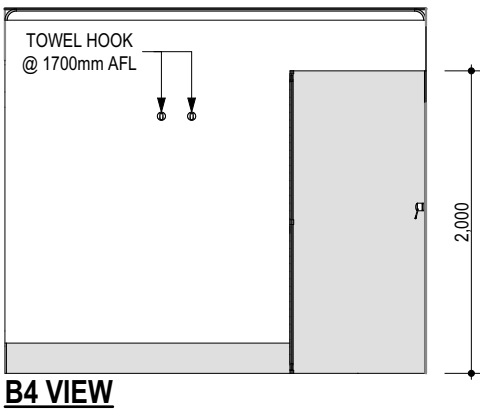
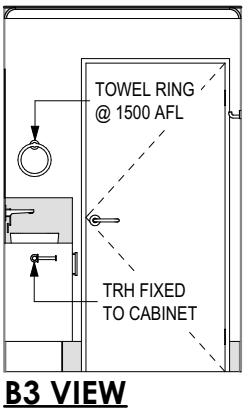
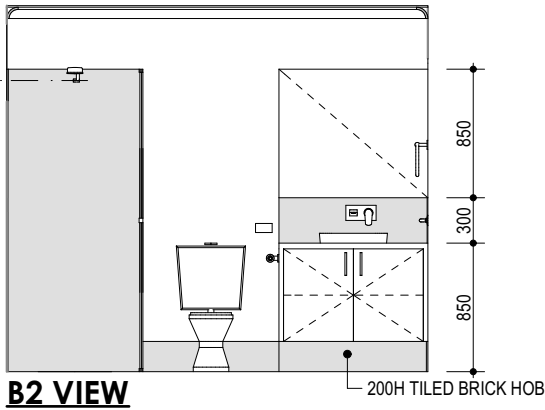
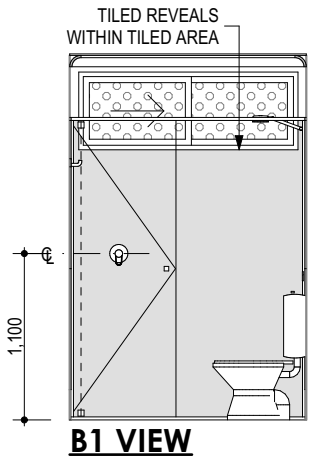
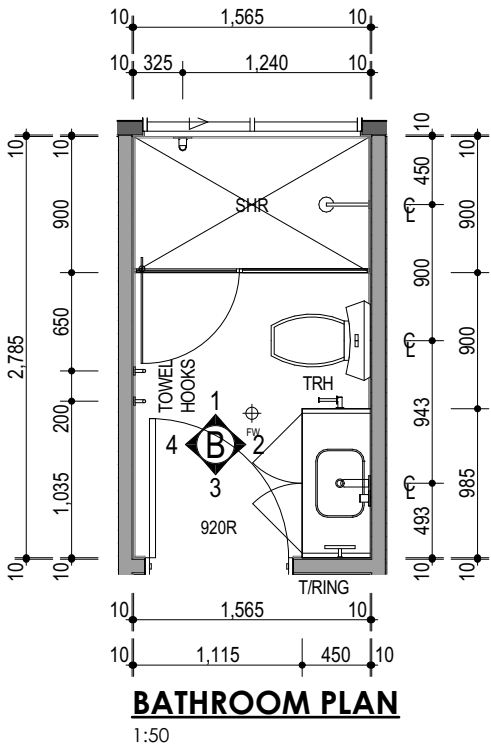


L2 VIEW

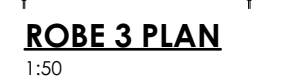
 ORDINARY COUNCIL MEETING	61 OLD YORK ROAD, NORTHAM WA 6401 Phone: 1300 138 653 Email: sales@elhomes.com.au Website: www.evokelivinghomes.com.au	SIGNATURES CLIENT: Kenneth Parker CLIENT: 2BA2D5F938DF42B... CLIENT: ... BUILDER: ...	VARIATIONS DATE: 25/05/26 INT: CP REVA DATE: 08/06/26 INT: CP REVB - WD DATE: 17/06/26 INT: PC REVC - BAL19 PAGE 181 OF 227	CLIENT NAME: SHIRE OF WAGIN SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	CLIMATE ZONE: 4	JOB No. 479
					COASTAL: NO	
					WIND REGION: A	
					DATE: 25/05/26	SHEET No. 8
					SALES: SL DRAWN: CP	

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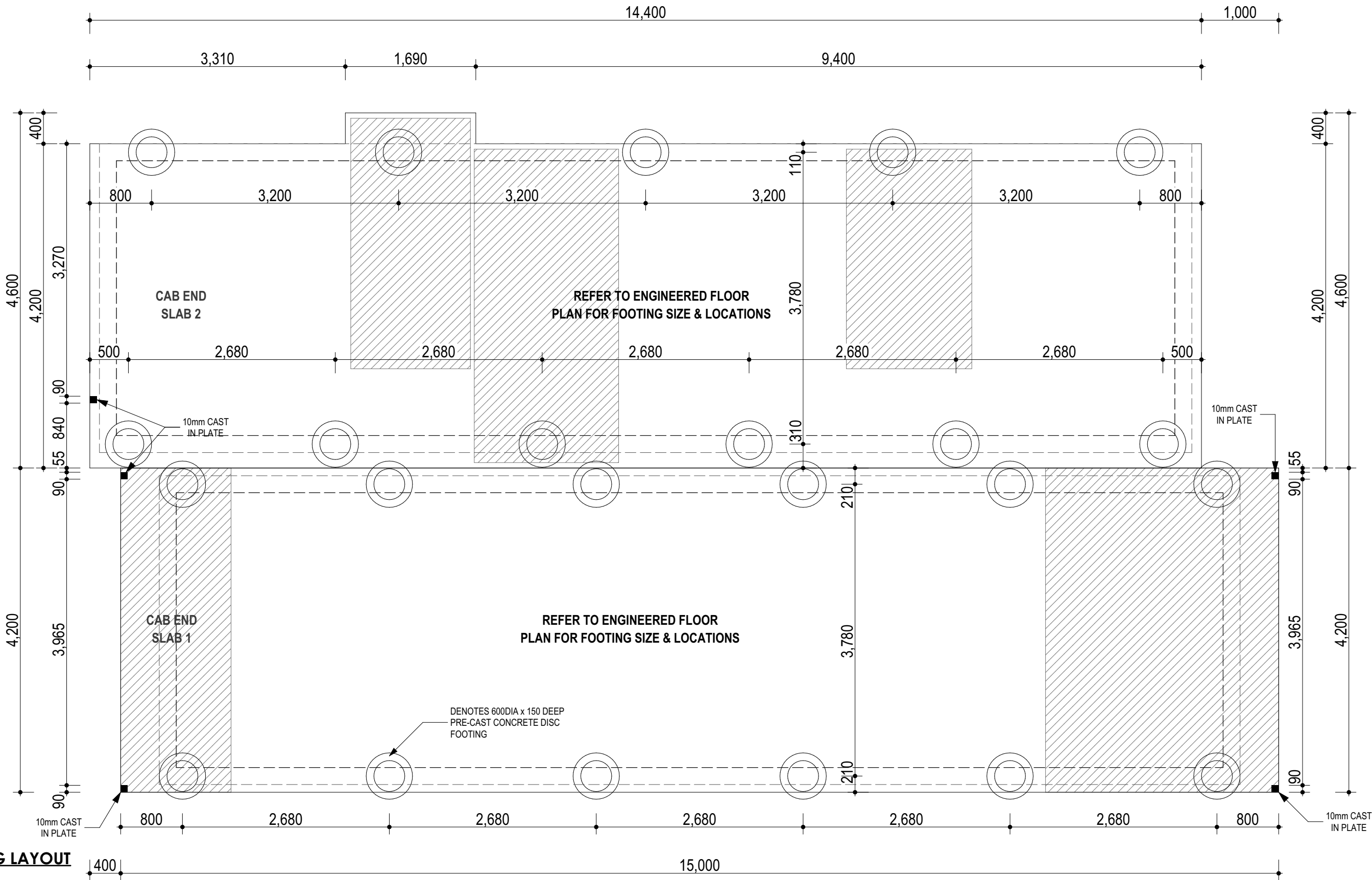
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[illegible][illegible]



NOTE
ALL SLAB DIMENSIONS TO BE CROSS CHECKED WITH FLOOR
PLAN PRIOR TO CONSTRUCTION BY SITE SUPERVISOR.
(ANY DISCREPANCIES TO BE REPORTED TO CONSTRUCTION MANAGER)

**CONCRETE SLAB/S TO ACHIEVE 50Mpa TO OBSOLETE SUB VENTILATION REQUIREMENT
(PERFORMANCE ALTERNATIVE SOLUTION AS PER NCC 2019 PART 3.4.1)**



SLAB & FOOTING LAYOUT

1:50

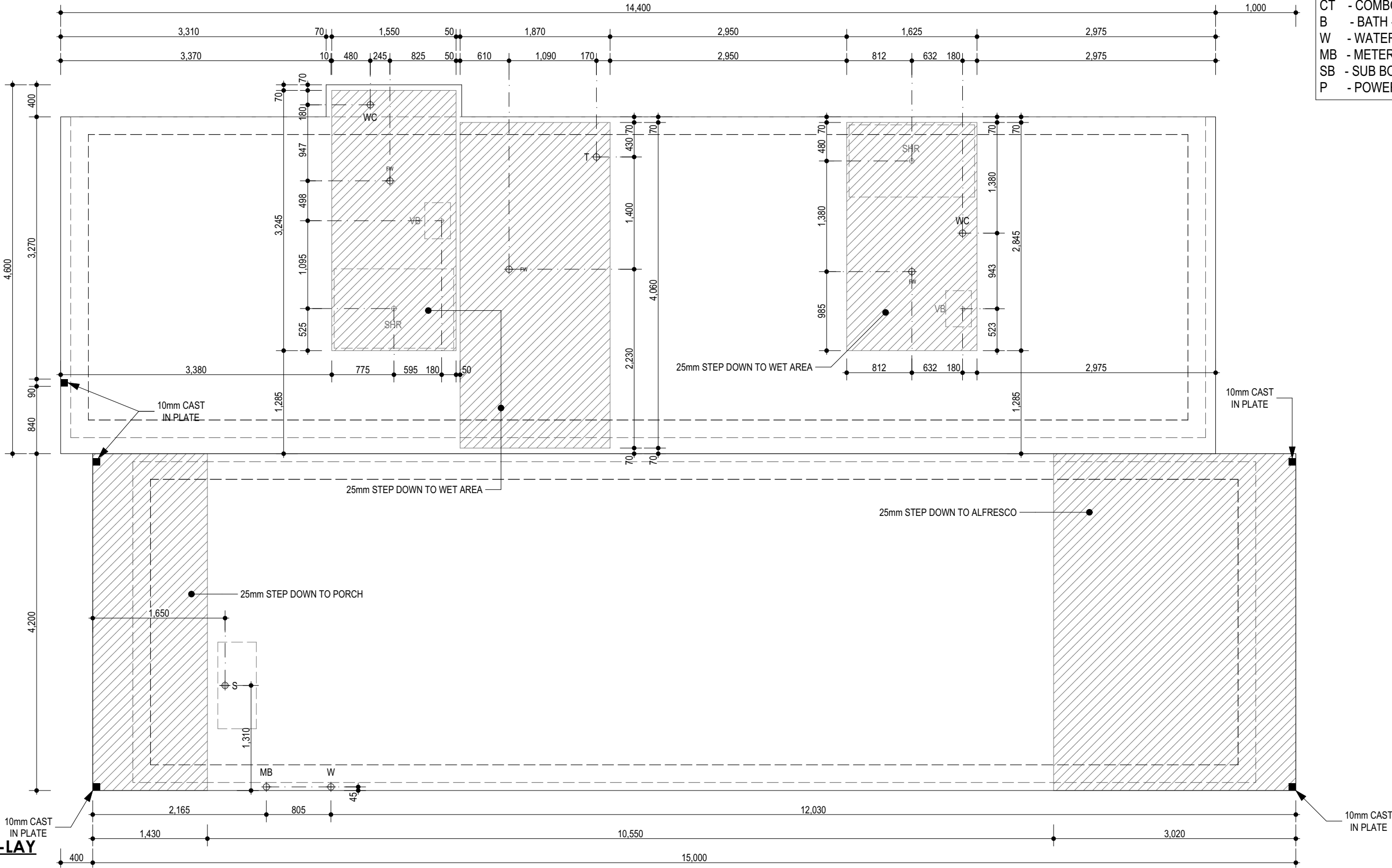
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			REVA			25/05/26			CP			COASTAL: NO		
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			REVC - BAL19			17/06/26			PC			DATE: 25/05/26		
												SALES: SL		
												DRAWN: CP		

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**SLAB MANUFACTURER TO NOTIFY BUILDER IMMEDIATELY
IF A PENETRATION CONFLICTS WITH EDGE BEAM TO DISCUSS RELOCATION**

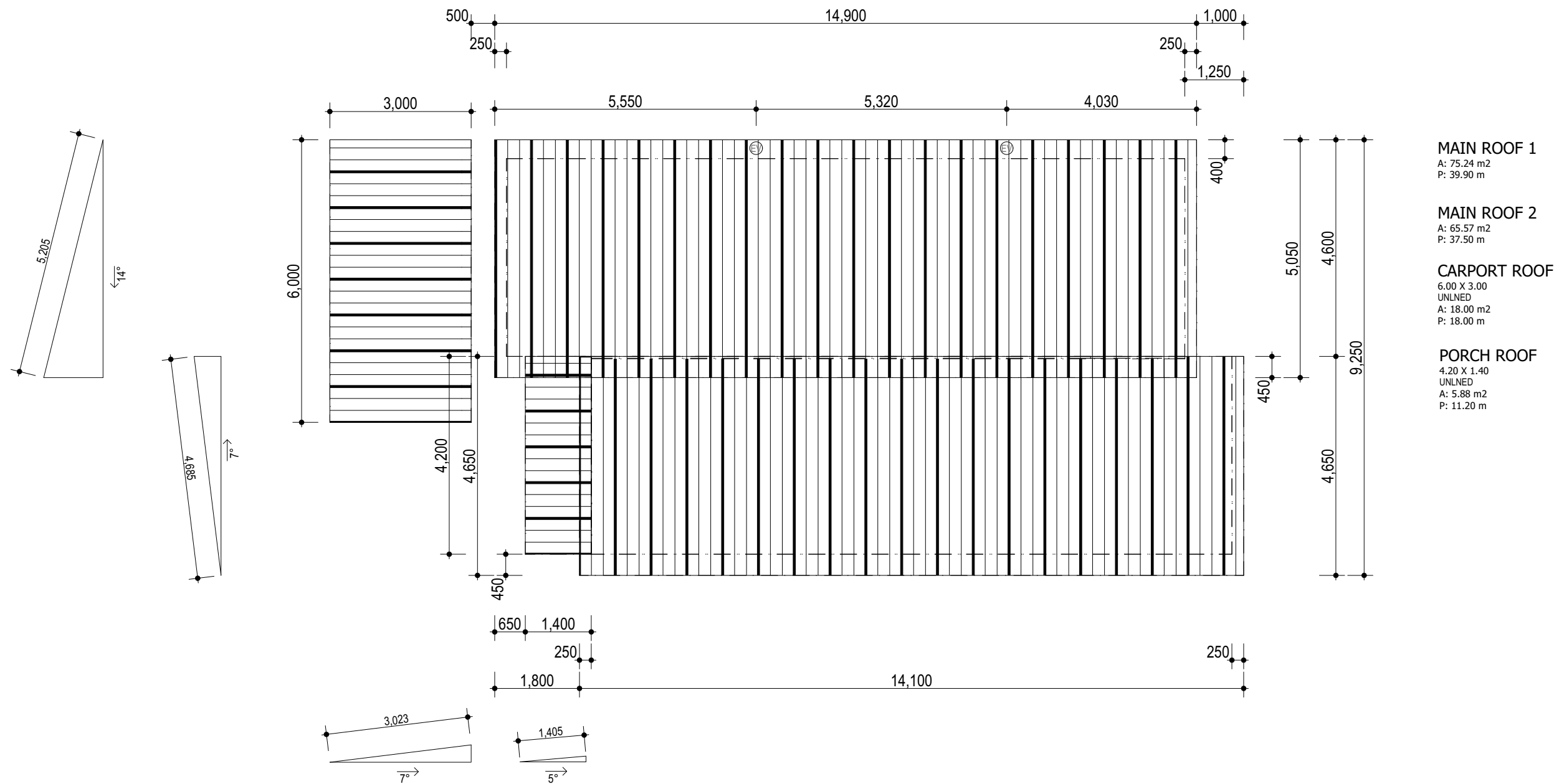
- LEGEND**
- S - KITCHEN SINK - Ø55
 - SHR - SHOWER WASTE - Ø80
 - FW - FLOOR WASTE - Ø55
 - T - TROUGH - Ø55
 - WC - TOILET - Ø110
 - VB - VANITY BASIN - Ø55
 - CT - COMBO TROUGH - Ø55
 - B - BATH - Ø150
 - W - WATER INLET - Ø30
 - MB - METER BOX - Ø55
 - SB - SUB BOARD - Ø55
 - P - POWER - Ø55



PLUMBING PRE-LAY
1:50

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			REVA REVB - WD REVC - BAL19			DATE: 25/05/26 DATE: 08/06/26 DATE: 17/06/26			COASTAL: NO		
			DATE: 25/05/26			WIND REGION: A					
			DATE: 28 JULY 2026			SALES: SL					
			DATE: 28 JULY 2026			DRAWN: CP					

[illegible]



ROOF LAYOUT

1:100

NO PENETRATION THROUGH ROOF JOINS

 61 OLD YORK ROAD, NORTHAM WA 6401 Phone: 1300 138 653 Email: sales@elhomes.com.au Website: www.evokelivinghomes.com.au	Signed by:  28/6/2026		VARIATIONS		DATE:	INT:	VARIATIONS		DATE:	INT:	CLIENT NAME: SHIRE OF WAGIN	CLIMATE ZONE: 4	JOB No. 479
	CLIENT: 28A2D5F938DF42B...		REVA		25/05/26	CP					SITE ADDRESS: 3 OMDURMAN STREET WAGIN WA 6315	COASTAL: NO	
			REVB - WD		08/06/26	CP						WIND REGION: A	
			REVC - BAL19		17/06/26	PC						DATE: 25/05/26	
												SALES: SL	
							PAGE 188 OF 227					DRAWN: CP	SHEET No: 15



Table 3: Quiet house requirements

Exposure Category	Orientation to corridor	Acoustic rating and example constructions					Mechanical ventilation / air conditioning considerations
		Walls	External doors	Windows	Roofs and ceilings of highest floors	Outdoor living areas	
A Quiet House A	Facing	Bedroom and indoor living and work areas to Rw+Ctr 45dB - One row of 92mm studs at 600mm centres with: - Resilient steel channels fixed to the outside of the studs; and 9.5mm hardboard or 9mm fibre cement sheeting or 11mm fibre cement weatherboards or one layer of 19mm board cladding fixed to the outside of the channels; and 75mm glass wool (11kg/m³) or 75mm polyester (14kg/m³) insulation, positioned between the studs; and - Two layers of 16mm fire-protective grade plasterboard fixed to the inside face of the studs.	Bedrooms: - Fully glazed hinged door with certified Rw+Ctr 28dB rated door and frame including seals and 6mm glass Other external doors to Rw+Ctr 25dB, e.g. 35mm solid core timber hinged door and frame system certified to Rw 28dB including seals - Glazed sliding door with 10mm glass and weather seals	Bedrooms: - Total external door and window system area up to 40% of room floor area: Sliding or double hung with minimum 10mm single or 6mm-12mm-10mm double insulated glazing (Rw+Ctr 28 dB). Sealed awning or casement windows may use 6 mm glazing instead. - Up to 60% floor area: as per above but must be sealed awning or casement type windows (Rw+Ctr 31dB). Indoor living and work areas - Up to 40% floor area: Sliding, awning, casement or double hung with minimum 6mm single pane or 6mm-12mm-6mm double insulated glazing (Rw+Ctr 25dB). - Up to 60% floor area: As per Bedrooms at up to 40% area (Rw+Ctr 28 dB). - Up to 80% floor area: As per Bedrooms at up to 60% area (Rw+Ctr 31dB).	To Rw+Ctr 35dB Concrete or terracotta tile or metal sheet roof with sarking and at least 10mm plasterboard ceiling	At least one outdoor living area located on the opposite side of the building from the transport corridor and/or at least one ground level outdoor living area screened using a solid continuous fence or other structure of minimum 2 metres height above ground level.	- Acoustically rated openings and ductwork to provide a minimum sound reduction performance of Rw 40dB into sensitive spaces - Evaporative systems require attenuated ceiling air vents to allow closed windows - Refrigerant-based systems need to be designed to achieve National Construction Code fresh air ventilation requirements - Openings such as eaves, vents and air inlets must be acoustically treated, closed or relocated to building sides facing away from the corridor where practicable
	Side on						
	Opposite						
A Quiet House A+	All	As per Quiet House A, except double leaf masonry / brick construction only.	As per Quiet House A.	As per Quiet House A, except that 'Side-on' requirements same as 'Facing'. - All windows comprise minimum 6 mm thick laminated or toughened glass in sealed awning or casement frames. Polymer (e.g. uPVC) window framing should be used. Evaporative air conditioning systems are not recommended. - No external doors for bedrooms with entry 'Facing' transport corridor	No specific requirements		
B Quiet House B	Facing	Bedroom and indoor living and work areas to Rw+Ctr 50dB - Single leaf of 90mm clay brick masonry with: - A row of 70mm x 35mm timber studs or 64mm steel studs at 600mm centres; - A cavity of 25mm between leaves; 50mm glass wool or polyester cavity insulation (R2.0+) insulation between studs; and - One layer of 10mm plasterboard fixed to the inside face - Single leaf of 220mm brick masonry with 13mm cement render on each face	Bedrooms - Fully glazed hinged door with certified Rw+Ctr 31dB rated door and frame including seals and 10mm glass - Other external doors to Rw+Ctr 28dB, e.g. - As per Quiet House A Bedrooms.	Bedrooms: - Total external door and window system area up to 40% of room floor area: Fixed sash, awning or casement with minimum 6mm single or 6mm-12mm-6mm double insulated glazing (Rw+Ctr 31 dB). - Up to 60% floor area: as per above but must be minimum 10 mm single or 6mm-12mm-10mm double insulated glazing (Rw+Ctr 34dB). Indoor living and work areas - Up to 40% floor area: Sliding or double hung with minimum 6mm single pane or 6mm-12mm-6mm double insulated glazing (Rw+Ctr 28dB). Sealed awning or casement windows may use 6 mm glazing instead. - Up to 60% floor area: As per Bedrooms at up to 40% area (Rw+Ctr 31 dB). - Up to 80% floor area: As per Bedrooms at up to 60% area (Rw+Ctr 34dB).	To Rw+Ctr 35dB Concrete or terracotta tile or metal sheet roof, sarking and at least 10mm plasterboard ceiling, R3.0+ insulation	At least one outdoor living area located on the opposite side of the building from the corridor and/or at least one ground level outdoor living area screened using a solid continuous fence or other structure of minimum 2.4 metres height above ground level	
	Side-on						
	Opposite						
B Quiet House B+	All	As per Quiet House B example above, except use double leaf masonry construction only.	As per Quiet House B, except No external doors for bedrooms with entry 'Facing' or 'Side-on' to transport corridor	As per Quiet House B, except that 'Side-on' requirements become the same as Quiet House B 'Facing'. - All windows comprise minimum 6 mm thick laminated or toughened glass in sealed awning or casement frames. Polymer (e.g. uPVC) window framing should be used. - Evaporative air conditioning systems are not recommended.	As per Quiet House C (to Rw+Ctr 40dB).		

8.1.10 TENDER FOR ELECTRIC VEHICLE CHARGING STATION AT TOWN SQUARE

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	June 2026 - 5666
DISCLOSURE OF INTEREST:	Nil
ATTACHMENTS:	Attachment 1 – SonicCharge's proposal

OFFICER RECOMMENDATION

That Council

1. Following the procurement process detailed, **AUTHORISES** the CEO to proceed with making arrangements with SonicCharge for the installation of a electric vehicle charging station at the Town Square at 19 Tudhoe St
2. **NOTES** that in accordance with Regulation 11 of the *Local Government (Functions and General) Regulations 1996* that the supply of the goods or services is to be obtained through the **WALGA Preferred Supplier Program**

BRIEF SUMMARY

The purpose of this report is to present Council with the option of authorising the CEO to proceed with making arrangements for the installation of an electric vehicle charging station at the Town Square at 19 Tudhoe St at no cost to the Shire.

BACKGROUND/COMMENT

Ten entities on the WALGA panel were contacted as part of the tender process. In accordance with Council's resolution, the tender was for at least one electric vehicle charging station at the Town Square at 19 Tudhoe Street (Lot 64 on Deposited Plan P000341), on the basis that the infrastructure is delivered at no cost (capital or ongoing) to the Shire.

The Shire received several responses that did not meet the criteria. These responses proposed arrangements where the Shire could purchase an electric charger and recover the cost from the levying of fees for use and/or recommended that the Shire apply for State/Commonwealth grants to offset the costs.

The Shire received one compliant response from SonicCharge. SonicCharge's submission is attached. The proposal is based on a 60 kW DC fast charger servicing two EV charging bays, with no capital contribution required from the Shire.

Several aspects of the arrangement remain to be confirmed through feasibility and detailed design. These include the final location, charger configuration, electrical design and available network capacity. If sufficient electrical capacity is not available, the charger size, configuration or project scope may need to be adjusted.

In relation to electrical capacity, SonicCharge have advised that an option exists to install a battery energy storage system. SonicCharge have confirmed that this would be performed at no cost to the Shire.

The electricity supply arrangement is also yet to be determined. Sonic Charge's preferred option is to install a dedicated meter and pay for electricity directly. If this is not feasible, the charger would be connected through an existing Shire meter, with Sonic Charge reimbursing Council for electricity consumed by the charger based on metered usage and the applicable electricity tariff. Commercial terms will be finalised through a licence agreement. The initial charge for customers is proposed to be \$0.67/kWh but this would be determined by SonicCharge.

While the details are subject to further investigation it would be proposed that the charger be placed to service the bays near the electronic sign.



SonicCharge have advised that site feasibility and installation could take some time. Officers understand that the company's business model is based on the company utilising Commonwealth Grants that they would need to be successful in receiving to offset the costs of installation. Officers regard this as a low risk, low cost option that will result in an additional facility being available in the community.

The first step involves the CEO signing a letter of intent with SonicCharge.

CONSULTATION/COMMUNICATION

The Shire of Beverley has provided positive feedback on working with SonicCharge.

STATUTORY/LEGAL IMPLICATIONS

The Shire has conducted a procurement process providing an opportunity for suppliers on the WALGA Panel. In other location such arrangements have not been treated as a disposal of land and Officers are treating this effectively as the procurement of a service rather than a land disposal.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

There are no financial implications for the Shire at this time.

STRATEGIC IMPLICATIONS

Building agricultural and support industries

VOTING REQUIREMENTS

Simple Majority



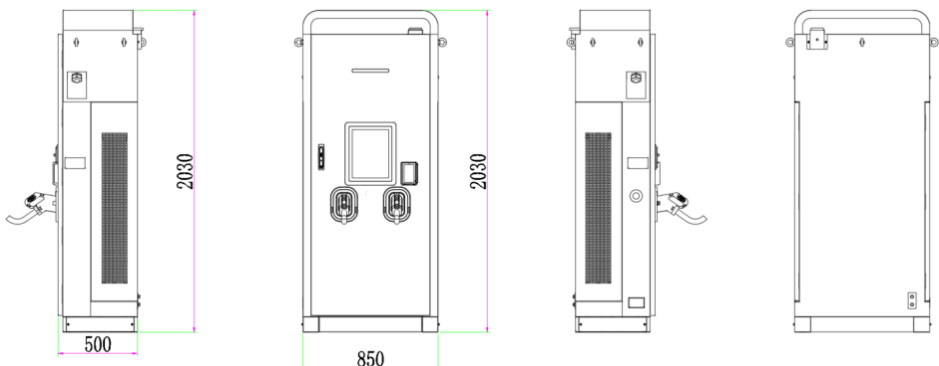
Overview

The SEC 60kW is an integrated DC fast charger that features high efficiency and flexible configured. It supports the multiple connector charging at the same time and adopts compact design, with a smaller area covered.

The Charger used in centralized fast charging station, it adopts 20kW charging power module of Sinexcel, and meet the charging demand of larger capacity and high endurance electric on the market.

Dimensions

W850*D500*H2030mm



Specifications

60kW Integrated Charger		
Input Characteristic	Input voltage	400 VAC +/- 10%
	Input frequency	50 Hz/ 60 Hz
	Input type	3P + N + PE
	Max input current	112A
	Max input power	67kVA
	Power factor	0.99
	THDi	<5%
	Grounding type	TN-S, TT
Output Characteristic	Connector options	CCS2 CCS2+CCS2 CCS2+CHA
	Output voltage	CCS2: 200-1000 Vdc CHAdeMO: 200-500 Vdc 300~1000V is the output voltage of constant power output.
	Maximum output current	CCS2: 200A CHAdeMO: 125A
	Rated power	DC: 60kW
	Peak efficiency	96%
Environment	Operational altitude	<2000 m
	Operating temperature	-25 °C to +65 °C
	Temperature derating	Up to 50 °C, 100% output power; 50-65 °C interval, linear power limit; 65 °C or more, module shutdown protection
	Storage temperature range	-30 °C to +70 °C
	Humidity	5 %-95 % Rh non-condensing
Structure	IP and IK rating	IP55/ IK10
	Dimensions	W850*D500*H2030mm
	Weight	≤350 kg
	Enclosure material	Stainless steel
Components	Cable length	5 m (total, outside charger 4.5m)
	Screen	15" HD high-contrast touchscreen
	RFID Reader	ISO 14443 A + B to part 4 and ISO/IEC 15693, Mifare1, NFC
	Emergency button	Yes
	Communication interface	4G / LAN Port
	Language	English (Support customizing other languages)
	Communication protocol	OCPP1.6J
	Cooling method	Air cooled

	Payment method	RFID / APP (Mobile phone / Visa / Master is optional)
	EMC	Class A (industrial)
	Protection	Undervoltage protection, Overvoltage protection, DC Overcurrent protection, Over-temperature protection, Surge Protection Device, Emergency Stop Protection
	Barrier free design	Yes
	Optional functions	Cable management, tilt detection, flood detection, smoke detection
Standards and Certifications	Standards	IEC 61851, IEC 62196, DIN 70121, ISO 15118, etc.
	Certifications	CE, TUV

Shenzhen Sinexcel Electric Co.,Ltd.

<https://en.sinexcel.com/>

Address: 6th Building, 2nd District, Baiwangxin
High-tech Industry Park, Songbai Road,
Nanshan District, Shenzhen.

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SINEXCEL

Everything about profitability
and charging experience

Build-Own-Operate EV Charging Station Proposal

Shire of Wagin - EV Fast Charging Station

15 July 2026

SC-BOO-PRP-001

Rev: 0

DOCUMENT CONTROL

Build-Own-Operate EV Charging Station Proposal		
Status	Rev B	15 July 2026
Summary of Changes	Revised for submission 15 July 2026. Added caveats on charger size, project duration, and final investment decision.	
Author	Oliver Kung	
Checked or Squad Review# (if applicable)		
Approved	Oliver Kung	
Next Review Date (if applicable)		[Date]

DISCLAIMER: This document is prepared by Sonic Energy Pty Ltd trading as Sonic Charge for the sole use of the client and is not to be used, referred to or relied upon by any other party without the express written permission of Sonic Energy Pty Ltd trading as Sonic Charge. Sonic Energy Pty Ltd trading as Sonic Charge accepts no responsibility or liability for the consequences of this document being used for any purpose other than those for which it was commissioned.

1. OVERVIEW

The Shire of Wagin has issued an Expression of Interest for a third party to install and operate one electric vehicle charging station at the Town Square at 19 Tudhoe St, Wagin.

This proposal outlines Sonic Charge's interest to build, own, and operate an EV charging station.

The proposal is based on 1 x Sinexcel SEC 60 kW DC fast charger servicing 2 public EV charging bays at Town square parking area. The exact site and bay layout is pending site visit and grid connection confirmation. Final layout, electrical design, network connection, and commercial terms will be confirmed through feasibility, final investment decision, and execution of the site licence agreement.

Sonic Charge has an opportunity to enrol this site for government grant funding which would require a non-binding Letter of Support from the Shire of Wagin. The Letter of Support has been developed by Sonic Charge and will be sent as an attachment with this proposal.

2. WHO WE ARE

Sonic Charge is a Western Australian EV charging network operator. It designs, installs, owns, and operates public EV charging infrastructure on a build-own-operate basis.

- Sonic Energy Pty Ltd trading as Sonic Charge - ABN 69 661 447 712.
- Experience delivering public EV charging assets in Western Australia.
- Capability across feasibility, network applications, charger procurement, installation coordination, commissioning, billing, monitoring, and support.
- Practical knowledge of OCPP software, public charging operations, and local government style EV charging projects.

3. PROPOSED ARRANGEMENT

Subject to site assessment, network approval, and formal agreement, Sonic Charge proposes to build, own, and operate the EV charging station. Under this model, Sonic Charge funds and manages the charger asset, subject to final investment decision and confirmed installation costs.

Item	Proposed Position
Commercial model	Build-own-operate by Sonic Charge
Charger ownership	Sonic Charge
Proposed charger	1 x Sinexcel SEC 60 kW DC fast charger servicing 2 public EV charging bays. Other hardware options will be assessed and proposed to meet specific requirements once site assessment and grid connection studies are complete.
Site access	Shire of Wagin grants Sonic Charge a licence to occupy and access the required charger area
Licence fee	Default position is zero site licence fee unless otherwise agreed in Schedule 1 of the licence agreement.
Power supply	Preferred position is for Sonic Charge to apply for and install a dedicated meter for the EV charging station. Where this is not feasible, power may be supplied from an existing host meter

Item	Proposed Position
	with charger energy reimbursed in line with the host energy provider billing schedule. Grid connection capacity at the candidate site is yet to be confirmed and will be assessed during the site visit. The charger size and number of units proposed are indicative and may change subject to the available electrical infrastructure capacity at the site.
Energy costs	No host energy reimbursement is required where a dedicated Western Power meter is installed. Where power is supplied from an existing host meter, Sonic Charge will reimburse agreed metered charger energy usage in line with the host energy provider billing schedule.
Public pricing	DC fast charging: \$0.68/kWh plus payment processing fees and applicable taxes
Agreement term	Initial licence term up to 7 years, with Sonic Charge option to extend for one or more further periods by written notice before expiry, subject to the final licence agreement.
Maintenance	Sonic Charge responsible for operations, monitoring, maintenance, and fault response

4. TECHNICAL BASIS

The default technical basis is the Sinexcel SEC 60 kW DC fast charger. The charger is a Level 3 DC fast charger suitable for public destination and transit charging applications. Refer Attachment A for the technical specification.

- Charger AC supply, protection, earthing, communications, plinth, bollards, line marking, and signage to be confirmed during design.
- Installation to comply with AS/NZS 3000, AS/NZS 3017, applicable network operator requirements, and manufacturer installation requirements.
- Network operator: Western Power (to be confirmed).
- Retailer: Synergy (to be confirmed).
- Network application fees, network augmentation costs, metering changes, and long-lead network works remain subject to formal assessment.

5. PROCESS

Prior to Sonic Charge's final investment decision, the project will be evaluated through a staged process with the site host, network operator, electrical contractor, and relevant approvals stakeholders.

Stage	Purpose
1. Opportunity screening	Confirm candidate bays, host objectives, constraints, ownership, public access, and likely utilisation drivers.
2. Feasibility study	Collect bills, NMI details, site photos, electrical drawings, supply capacity, trench route options, metering options, and stakeholder requirements.

Stage	Purpose
3. Commercial review	Test capital cost, network costs, expected utilisation, electricity tariff, operating cost, and Sonic Charge investment return.
4. Licence agreement	Agree site access, term, exclusivity, metering and fallback energy reimbursement, insurance, removal rights, and operating responsibilities.
5. Network and authority approvals	Lodge and manage required DNSP, metering, local government, and site approvals.
6. Design and procurement	Finalise layout, switchboard scope, civil works, protection, communications, and charger delivery plan.
7. Installation and commissioning	Install, test, commission, register on charging platforms, and open for public use.
8. Operations and support	Monitor availability, manage billing, manage any required host energy reimbursement, respond to faults, and coordinate maintenance.

The process up to project execution typically takes 3 to 6 months. Project execution typically takes 2 to 4 months once approvals, equipment, and contractors are ready. Network upgrades can add substantial time.

6. FEES

6.1 Utility Energy Fees

The preferred arrangement is for Sonic Charge to apply for and install a dedicated Western Power meter for the EV charging station. In that case, Sonic Charge will contract for and pay its own electricity supply and no host energy reimbursement management is required.

Where a dedicated meter is not feasible and the EV charging station is supplied from an existing host meter, Sonic Charge will meter the charger energy usage and reimburse the site host in line with the host energy provider billing schedule, at the agreed rate set out in the licence agreement.

6.2 EV Charging Bay Licence Fees

Default position is zero site licence fee unless otherwise agreed in Schedule 1 of the licence agreement.

6.3 Charge Fees

- DC fast charging: \$0.68/kWh plus payment processing fees and applicable taxes.
- Sonic Charge reserves the right to update public charging fees to reflect energy costs, payment processing, taxes, operational cost, market conditions, and commercial requirements.

6.4 Operations and Maintenance Fees

Sonic Charge will carry the ongoing operations and maintenance cost of the EV charging station, unless otherwise agreed. Sonic Charge will monitor the asset and coordinate fault response, software support, maintenance, and customer-facing charging services.

7. RESPONSIBILITIES

Sonic Charge	Shire of Wagin
Lead feasibility, commercial review, charger procurement, installation coordination, commissioning, and operations.	Provide site access for inspection, installation, maintenance, and emergency response.
Own the EV charger asset and associated Sonic Charge equipment.	Provide electricity bills, NMI information, site drawings, metering information, and available electrical data.
Maintain required insurances for its operations.	Grant licence rights for charger bays, cable routes, switchboard works, signage, and associated equipment.
Manage payment collection, charging platform configuration, monitoring, support, and reporting.	Support local promotion of the charging station where mutually beneficial.
Apply for and manage a dedicated Western Power meter where feasible, or reimburse agreed electricity consumption where supplied from the host connection.	Confirm landowner, tenant, planning, and authority constraints that may affect the project.

8. TERMS AND CONDITIONS

The following terms are a high-level summary only. The licence agreement in Attachment B is the document intended to govern final site rights and obligations.

- The default initial licence term is up to 7 years from first successful charge session.
- Sonic Charge option to extend for one or more further periods by written notice before expiry, subject to the final licence agreement.
- Either party may exit before final investment decision unless binding documents state otherwise.
- After final investment decision, early exit is to be governed by the licence agreement, including removal and make-good costs.
- Sonic Charge may upgrade, replace, relocate, or remove its charger equipment where required for safety, reliability, commercial performance, or end-of-term obligations.
- Final terms remain subject to site due diligence, network approval, charger availability, legal review, and Oliver confirmation.

9. COMMUNITY BENEFIT

- Improves EV charging access for residents, visitors, tourists, and regional drivers.
- Supports local business by encouraging dwell time and visitor spend near the charging location.

- Provides a visible sustainability asset without the site host carrying the full charger capital cost.
- Strengthens the Shire's reputation as a practical supporter of lower-emission transport.
- Creates a platform for future charging, solar, battery, or energy management upgrades if commercially viable.

10. NEXT STEPS

- Confirm the preferred charger location and site contact.
- Provide electricity bills, NMI, tariff, metering information, existing drawings, and any site access constraints.
- Complete a joint site walkdown and electrical supply review.
- Review Attachment B and agree the commercial licence principles.
- Proceed to feasibility and final investment decision, subject to network and commercial outcomes.

All pricing, commercial terms, charger count, and scope are indicative and subject to site assessment, grid connection confirmation, and Oliver Kung's written confirmation before issue. Charger size and configuration may change subject to the electrical infrastructure capacity confirmed at the site. Project duration may change if Western Power network upgrades are required to support the proposed load - network augmentation works can add substantial time beyond the standard delivery programme. This proposal is subject to Sonic Charge's final investment decision, which will be made following completion of feasibility, cost assessment, and commercial review.

11. CONTACTS

	Sonic Charge	Shire of Wagin
Name	Oliver Kung	Kenneth Parker
Title	Managing Director	Chief Executive Officer
Email	oliver@soniccharge.com.au	ceo@wagin.wa.gov.au
Phone		0429 611 493

12. ATTACHMENTS

- Attachment_A-Sinexcel_SEC_60kW_DC_Charger_Datasheet.pdf
- Attachment_B-SC_EV_Charging_Site_Licence_Agreement.docx
- Attachment_C_Sonic Charge Letter of Support - Shire of Wagin.docx

8.2 DEPUTY CHIEF EXECUTIVE OFFICER

8.2.1 DEPUTY CHIEF EXECUTIVE OFFICER ACTIVITY REPORT – JULY 2026

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 the past month.

BACKGROUND/COMMENT

DEPUTY CHIEF EXECUTIVE OFFICER

During June, I have been involved with:

- Assist with progressing modular dwellings design; sewer connection and tree removal
- Assist with budget preparation and calculation of differential rates
- Advertising of differential rates
- Check up on progress of local heritage survey update
- Setting up new online caravan park bookings system and signage
- Progress paperwork for sale of Sawle Street lots; settlement occurred on 25 June 2026.
- Implement suggestions to make minor adjustments to niche wall and improve cemetery signage
- Start annual staff performance review process
- ICT co-ordination and troubleshoot CCTV issues
- Oversee ranger issues
- Building maintenance co-ordination

Meetings / Events:

- Internal and councillor budget workshops
- Bookeasy setup and training
- Shire of Narrogin – Ranger matters
- Evoke Living Homes – Update and presentation
- Inspection of 5 Etelowie Street – Application for additional cats
- Readytech ReadyCommunity software presentation
- Meet with Cr West and Dean Morgan re cemetery suggestions

Building Permits

There were no building permits issued for June.

Building Maintenance

The Building Maintenance Officer has been away during June. A past employee has been filling in temporarily and has been working on the following:

Facility	Work completed
14 Gordon Street	Rat baits; Repair taps
5 Omdurman St	Fix toilet cistern
Administration Office	Fix exit lights and fluro diffuser; Fix microphone stand
Caravan Park	Put stickers on sign; Re-program ablutions codes; Check gas; Install door stops
Community Gym	Fix fan cords and wall brackets; Fix soap dispensers; Replace battery - security system
Courthouse Library	Paint new door and frame (undercoat); re-hang paintings; Camera Club display; Inspect roof leak; put new display cabinet together
Eric Farrow Pavilion	Fix toilet door and ceiling panel; Check oval power; padlock issue; Install hose to clean community bus; Replace light switch and check diffusers; Fix leaking tap
Historical Village	Board windows (break in)
Medical Centre	Replace flickering globes
Rec Centre	Fix toilet cistern; cool room lights; Inspect lights, broken bricks; Replace fence panel; Put cover over kitchen plates; Check for new shower curtains; Install baby change table; Inspect gas; Check basketball hoop damage
Sports Ground Buildings	Fix roller door - Grandstand shed; Fit taps - Cleaning shed; Move cabinet - Grandstand shed; Fix netball back

	board; Remove old bench top - CWA Building; Check defibrillator
Sports Ground Public Toilets	Fix flush button and door lock
Town Square	Inspect stairwell floor
Trent Street Public Toilets	Remove dislodged barrier rail; Repair cistern and flush valve

COMMUNITY OFFICER

Social Media Update – Facebook

The Shire of Wagin Facebook page has posted 4 times since the last report, with the most views recorded from people getting up to date with the intention to levy differential rates – at 6,361 views. The Shire page is currently boasting 2,349 followers, 97.2% of those are from Australia and almost 25% are between the ages of 35 -44.

Community Gym

Current active membership numbers are sitting at 63, with an average of 2 people joining per week. Expired membership numbers are sitting at 166. None of these people have current access to the gym, but they do still hold a fob. We have written to those people to encourage returns (which will result in bind refunds).

Bushfire Update

The Local Emergency Management Committee Annual Report has been submitted to the District Officer of Emergency Management.

The next planned meeting of the LEMC is 13 October, subject to confirmation.

The next Bushfire Brigade Meeting is scheduled for October with the potential election of a new Chief Bushfire Control Officer to occur at this meeting along with who will be in charge over January. Information will also be sourced at that time on who has water in their dam.

RANGER SERVICES

The Shire of Narrogin rangers visited once in June. The following were carried out: Inspection of property where an application has been made for additional cats under the Shire of Wagin Cat Local Law 2025.

Rangers also visited a property on Delyanine Road where horses have been escaping onto the road. Rangers informed the owner that the wire gate at the top of the hill on Delyanine Road had been left open. The owner explained that the horses drag their hooves along the bottom wire of the gate until they are able to pull it open. While sceptical, it does appear that horses can be persistent and are capable of opening wire gates in this manner.

The owner advised that he would immediately reinforce the gate by installing steel posts and barbed wire, as he believes this will prevent the horses from opening it in the future.

Staff Call outs	
Dog Issues	1
Cat Issues	1
Other Issues	0

CARAVAN PARK

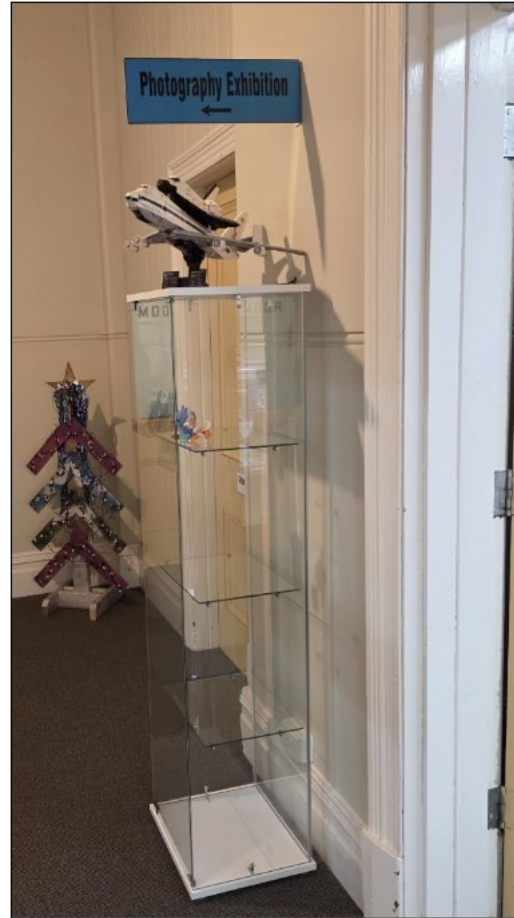
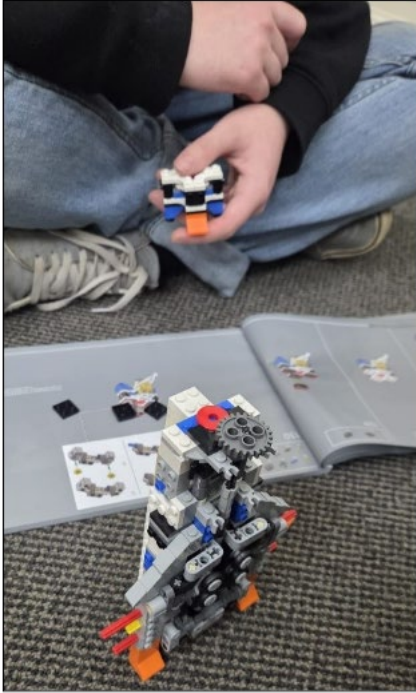
Caravan park and Sportsground RV area bookings over June is shown below.

	Week 1	Week 2	Week 3	Week 4	Total
Caravan Park	39	59	26	131	255
Sportsground RV Area	5	4	3	0	12

WAGIN LIBRARY AND GALLERY

Library Update

- The new door added to our main area of the library is in the progress of being painted. The outside of the door has been painted dark maroon.
- The Camera Club switched their photos over to their new theme Teamwork on the 24th of June. Public voting is available for your favourite photograph. Camera Club collects these votes.
- The State Library of WA Annual Statistical Survey Report preparation is underway. Confirmation from the State Library Manger that the report will be available for completion from early July 2026.
- SLWA Monthly Book Exchange for June was received with 39 new items added to our collection. This includes, 10 Adult Fiction books, 5 Adult Non-Fiction books, 5 Audio Books, 10 Junior Kindergarten books, 4 Junior Non-Fiction books and 5 DVDs.
- A Space Themed Lego afternoon was held on Friday 12 June. Two adult patrons attended and began building a space shuttle. During the week the patron returned to complete the space shuttle which is now on display. A Lego display case has been built and is currently displaying three Lego designs. Patrons and visitors often admire the Lego designs. Lego is available during all Opening Hours.



- Loneliness Awareness Week is held during August 3rd-9th. Wagin Library has registered this June to host a Loneliness Awareness Tim Tam and Coffee chat afternoon on 7 August.
- The Library Facebook page has posted 5 times since June 11, with the 'fun fact Friday' and event activity flyers. The library posts are averaging 32 views per post, and the views have risen 505%, and the page is boasting 85 followers.

Library Regular Activities

- Knit and Natters on every Thursday.
- Wagin Library & Gallery Book Club held on Saturdays. Five patrons attended on 9 May and enjoyed their afternoon with a snack and a coffee.
- 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. This is for both children and adults.
- 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

	June 2026	May 2026
Patron Visits	230	287
Phone Transactions	8	9
Inter Library Loans	10	5
Community Connections	65	51
Guest Wi-Fi Usage	15	3
Tablet Usage	8	6

HEMOCARE

Wagin Homecare Manager's Report

Wagin Homecare will recommence its regular Happy Days bus outings from July, with scheduled visits to the Collie Mining Museum and Kojonup's Kodja Place. These activities provide valuable opportunities for social engagement, community participation, and client wellbeing.

A new gardener has recently joined the Homecare team and will progressively assume responsibilities as the current contract gardener, prepares for his retirement at the end of September. Wagin Homecare acknowledges and thanks Dave for his many years of dedicated service to clients and the community. During this transition period, some gardening schedules may require adjustment, with affected clients being notified directly.

Wagin Homecare has successfully secured funding through the Elder Abuse Awareness Raising Regional Grants Program. This funding will support initiatives aimed at increasing awareness of elder abuse, strengthening community connections, and improving access to information and support services for older Australians.

End-of-financial-year activities have commenced, including the reconciliation of Commonwealth Home Support Programme (CHSP) services and preparation of annual compliance reporting requirements. July also marks the commencement of a new quarter of Support at Home funding. As the Shire's budget about to be adopted for the new financial year, updated Homecare fees and charges will come into effect from August. Clients will receive written notification outlining the revised fee structure.

Financials (to 30 June 2026)

Budget and preliminary end of year actual figures have been provided below. EOY operating income of \$752,920 is \$117,421 less than the EOY budget figure of \$870,341. Income is under budget on NDIS Grant (\$46K) due to no longer having a NDIS client, and HCP Grant (\$55K) due to lower than expected HCP (now Support at Home) clients.

EOY operating expenditure is \$851,475, which is \$215,171 less than the EOY budget figure of \$1,066,646, almost fully attributable to staffing costs, although HCP expenses (recoverable), building maintenance and fringe benefits tax are moderately over budget.

Shire Of Wagin									
SCHEDULE 08 - EDUCATION & WELFARE									
Financial Statement for Period Ended									
30 June 2026									
HOME CARE PROGRAM									
GL #	OB #	Revised Budget		YTD Budget		YTD Actual		YTD	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Variance	Variance
		\$	\$	\$	\$	\$	\$	\$	%
OPERATING EXPENDITURE									
E082010	Homecare Salaries		695,400		695,400		500,088	195,312	28%
E082013	Homecare Leave/Wages Liability GEN		0		0		(13,379)	13,379	0%
E082015	Maintenance & Gardening		84,748		84,748		86,146	(1,398)	(2%)
E082030	Superannuation		80,098		80,098		60,275	19,823	25%
E082035	Other Expenses		7,000		7,000		7,483	(483)	(7%)
E082040	Travelling - Mileage		15,000		15,000		13,070	1,930	13%
E082045	Staff Training		5,500		5,500		4,110	1,390	25%
E082055	Subscriptions		3,000		3,000		722	2,278	76%
E082060	Postage & Freight		1,000		1,000		1,348	(348)	(35%)
E082063	Telephone Expenses		3,000		3,000		2,577	423	14%
E082065	Printing & Stationery		1,000		1,000		1,968	(968)	(97%)
E082070	Insurance		19,902		19,902		20,734	(832)	(4%)
E082075	Building Maintenance		3,000		3,000		7,581	(4,581)	(153%)
E082080	Plant & Equipment Mbe		16,000		16,000		12,348	3,652	23%
E082083	Computer Equipment and Support		10,000		10,000		11,561	(1,561)	(16%)
E082085	Consumable Supplies		3,000		3,000		629	2,371	79%
E082090	Homecare Equipment and Catering Supplies		1,000		1,000		371	629	63%
E082095	HCP Expenses		76,403		76,403		88,527	(12,124)	(16%)
E082097	NDIS Expenses		1,000		1,000		325	675	68%
E082100	Administration Allocated		18,437		18,437		18,965	(528)	(3%)
E082105	Fringe Benefits Tax		0		0		3,657	(3,657)	0%
E082190	Depreciation - Homecare		22,158		22,158		22,368	(210)	(1%)
OPERATING REVENUE									
J082010	CHSP Grant	345,927		345,927		353,673		7,746	2%
J082020	CHSP Fee for Service	51,807		51,807		49,305		(2,502)	(5%)
J082025	Donations	0		0		864		864	0%
J082031	Homecare - Other Income	10,380		10,380		21,928		11,548	111%
J082040	HCP Client Daily Fee	41,790		41,790		8,199		(33,591)	(80%)
J082045	HCP Government Funds	367,518		367,518		312,044		(55,473)	(15%)
J082050	NDIS Contribution	52,919		52,919		6,907		(46,012)	(87%)
SUB-TOTAL		870,341	1,066,648	870,341	1,066,648	752,920	851,475		
Operating Surplus / (Deficit)			(196,305)		(196,305)		(98,555)		

CONSULTATION/COMMUNICATION

Chief Executive Officer and staff of the Shire of Wagin.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 and relevant regulations.

POLICY IMPLICATIONS

No direct policy implications.

FINANCIAL IMPLICATIONS

2025/26 approved budget.

VOTING REQUIREMENTS

Simple Majority.

8.3 MANAGER OF FINANCE

8.3.1 ADOPTION OF COUNCIL POLICY F.23 – RATES FINANCIAL HARDSHIP

AUTHOR OF REPORT	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.DB.1
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Attachment 1 - Draft Policy F.23 Rates Financial Hardship Attachment 2 – Financial Hardship Application

OFFICER RECOMMENDATION

That Council:

1. **ADOPTS Council Policy F.23 Rates Financial Hardship as contained in Attachment 1.**
2. **AUTHORISES the Chief Executive Officer to administer the policy and approve financial hardship arrangements in accordance with the provisions of the policy and the *Local Government Act 1995*.**

BRIEF SUMMARY

To consider the adoption of a new Council Policy F23 – Rates Financial Hardship to provide a transparent, equitable and consistent framework for assisting ratepayers experiencing genuine financial hardship in meeting their rating obligations.

BACKGROUND/COMMENT

The Shire of Wagin recognises that from time-to-time members of the community may experience financial difficulties due to circumstances beyond their control. These circumstances may affect a ratepayer's ability to pay rates and service charges by the required due dates.

While the Shire currently enters into payment arrangements as part of the debt recovery process, it does not have a formal policy establishing the principles, eligibility criteria and assistance available to ratepayers experiencing financial hardship.

The proposed Rates Financial Hardship policy has been developed to provide guidance for both ratepayers and officers when responding to requests for hardship assistance and to ensure all applications are assessed fairly, consistently and with appropriate regard to individual circumstances.

The proposed policy demonstrates the Shire's commitment to supporting vulnerable members of the community while maintaining responsible financial management practices.

Key provisions of the policy include:

Financial Hardship Assessment

Applications for financial hardship assessment will be assessed by the Chief Executive Officer. Applicants will be required to provide:

- A completed Financial Hardship Application.
- Supporting documentation from a qualified financial counsellor or recognised financial institution.
- Evidence demonstrating their financial circumstances.

Debt recovery action will be suspended while an application is being assessed.

Eligibility Criteria

To qualify for hardship consideration, applicants must:

- Be the owner or co-owner of the property and liable for the payment of rates and charges.
- Occupy the property as their principal place of residence.
- Not be a company or trustee.
- Not be bankrupt or subject to bankruptcy proceedings.
- Not derive income from the property this is the subject of the application.

Payment Arrangements

Payment arrangements may be approved by the Chief Executive Officer. Payment plans will consider:

- The applicant's previous efforts to meet their rates obligations.
- Whether the proposed arrangement is realistic and achievable.
- The applicant's commitment to advise the Shire of any change in circumstances affecting their ability to comply with the arrangement.

Interest Charges

Where severe financial hardship is demonstrated, the Shire may consider:

- Suspending the accrual of interest, and/or
- Writing off interest already accrued on overdue rates.

Any consideration of interest write-off will be assessed on its individual merits.

Debt Recovery

Ratepayers who continue to engage with the Shire and make alternative arrangements before defaulting on a payment plan will continue to receive assistance and debt recovery action will remain suspended.

However, where a ratepayer defaults on three or more agreed payments without contacting the Shire to make alternative arrangements, the hardship agreement will be terminated, and normal debt recovery action will recommence.

Communication and Confidentiality

The policy ensures that all financial hardship matters are managed with confidentiality, dignity and respect. The Shire will maintain the privacy of applicants, communicate clearly and sensitively, and provide reasonable accommodations, including additional response time and alternative communication methods where appropriate.

The adoption of this policy will provide greater transparency and certainty for both ratepayers and the Shire when dealing with hardship requests.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Relevant provisions of the Local Government Act 1995 include:

- Section 6.45 – Interest on overdue rates and service charges.
- Section 6.47 – Accrual of interest.
- Section 6.49 – Agreements as to payment of rates and service charges.
- Section 6.56 – Recovery of rates and service charges.

POLICY IMPLICATIONS

This report recommends adoption of a new policy.

FINANCIAL IMPLICATIONS

The policy may result in the suspension or write off of interest charges in the cases of genuine financial hardship.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

F23 RATES FINANCIAL HARDSHIP	
POLICY NUMBER	F.23
POLICY TYPE	FINANCE
DATE ADOPTED	
REVIEW DATE	
DELEGATION APPLICABLE	Yes

OBJECTIVE

To give effect to the Shire of Wagin's commitment to support those in need in our community to meet financial challenges if they arise.

This Policy is intended to ensure that we offer fair, equitable, consistent and dignified support to Ratepayers suffering hardship, while treating all members of the community with respect and understanding during financial hardship.

Payment difficulties, hardship and vulnerability

Payment difficulties, or short-term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates debt.

Financial hardship occurs where a person is unable to pay a debt without affecting their ability to meet their basic living needs, or the basic living needs of their dependants. The Shire of Wagin recognises that people in our community may be experiencing payment difficulties, financial hardship and vulnerability.

Financial Hardship Criteria

An application from a Ratepayer claiming extreme financial hardship will be assessed by the Chief Executive Officer. Debt recovery action will be suspended while the application is under consideration.

A completed application form must be submitted along an original letter from a financial counsellor or a qualified financial body (a fully accredited member of Financial Counsellors Association of Western Australia or Bank).

Assessment of an application is subject to:

- a) the applicant being the owner or co-owner of the property and liable for payment of rates and charges and occupying the property as their main place of residence;
- b) the Ratepayer not being a company or trustee;
- c) the Ratepayer not being bankrupt or subject to a bankruptcy petition; and
- d) no revenue being derived from the property that is the subject of the application.

Payment Arrangements

A payment arrangement approved by the CEO may be made in accordance with Section 6.49 of the Local Government Act and will include an agreed payment frequency and amount. Rates financial hardship payment plan applications will be considered in context of:

1. The ratepayer has made a genuine effort to meet rates obligations in the past.

2. The payment plan will clear the debt within an agreed end date that is realistic and achievable.
3. The ratepayer is responsible for informing the Shire of Wagin of any change in circumstance that jeopardises the agreed payment plan.

Interest Charges

In the case of severe financial hardship, the Shire of Wagin may consider writing off interest accrued on overdue rates and/or suspending further interest accrual.

Rates Debt Recovery

Where a Ratepayer is unable to make payments in accordance with the agreed payment arrangement and the Ratepayer advises the Shire of Wagin and makes an alternative arrangement before defaulting on the 3rd due payment, we will continue to suspend debt recovery processes.

Where a Ratepayer has not reasonably adhered to the agreed payment plan by defaulting on 3 payments or more and not contacted the Shire of Wagin to make alternative arrangements, the agreement will be terminated, interest charges will be reapplied, and debt recovery proceedings will resume.

Communication and Confidentiality

The Shire of Wagin will always maintain confidentiality about any financial hardship matter, and we undertake to communicate with a nominated support person or other third party at your request.

We will advise Ratepayers of this policy and its application, when communicating in any format (i.e. verbal or written) with a Ratepayer that has an outstanding rates or service charge debt.

We recognise that applicants for financial hardship consideration are experiencing additional stressors and may have complex needs. We will provide additional time to respond to communications and will communicate in alternative formats where appropriate. We will ensure all communication with applicants is clear and respectful.

GUIDELINES

- *Local Government Act 1995*
- *Local Government (Financial Management) Regulations*
- *Rates and Charges (Rebates and Deferrals) Act 1992*

HISTORY

RESPONSIBLE OFFICER

- Chief Executive Officer



RATES FINANCIAL HARDSHIP APPLICATION

The Shire of Wagin has adopted a Rates Financial Hardship Policy to support and assist those in our community that may be suffering financial hardship or other life events that impact a person's capacity to pay their Rates and Service Charges. We want to ensure that eligible Ratepayers can apply and be considered for assistance to meet their Rates payment responsibilities.

A successful application will result in a rates payment plan agreed between you and the Shire of Wagin and if there is extreme financial hardship, penalty interest may be written off or not applied to the rates debt for a period of time.

Of course, the Shire of Wagin expects that Ratepayers will make reasonable efforts to make payments in accordance with their agreed payment plan, but we do understand that things can change and you can contact us at any time to request an adjustment to your payment plan.

Are you eligible to apply?

Any Ratepayer experiencing difficulties in meeting their financial commitments is eligible to apply.

How is a decision made about my application?

Decisions about financial hardship applications will be assessed by the Chief Executive Officer based on the information provided in the application form and attachments submitted. This information will be assessed against the requirements of the Shire of Wagin's Rates Financial Hardship Policy. You can read the Rates Financial Hardship Policy on our website www.wagin.wa.gov.au or request a copy from our Finance Team.

After you submit an application, we will contact you if we need more information.

Do you need help to make an application?

Contact our Finance Officer, Rates & Debtors on (08) 9861 1177 for assistance. We can assist you over the phone, in a face-to-face appointment or we can connect you with other financial counselling or community support agencies to meet your needs.

Privacy and Confidentiality

We understand that the information requested in this application is sensitive and we will treat it as confidential and only use this information for making decisions regarding your rates debt.

If you are not happy with our decision about your application, you can seek advice from Ombudsman WA – check the website www.ombudsman.wa.gov.au or Phone 08 9220 7555, Freecall 1800 117 000 or email mail@ombudsman.wa.gov.au

RATEABLE PROPERTY DETAILS

Address:			
	Suburb:		Postcode:
Assessment Number <i>(if known)</i>			
Outstanding Rate Account Balance <i>(if known)</i>	\$		
Is the property owner / occupied or is it rented?	☐ Owner/Occupied		
	☐ Tenanted Rental		
	☐ Untenanted Rental		
If the property is rented, how is it managed?	☐ Managing Agent (provide agent's name)		
	☐ Privately managed		
If you are the lessee of the rateable property, what type of lease do you hold?	☐ Peppercorn	☐ Mining tenement	
	☐ Commercial	☐ Crown	

APPLICANT DETAILS

Ratepayer 1			
Company Name			
Surname:		First Name:	
Residential Address:			
	Suburb:		Postcode:
Postal Address			
	Suburb:		Postcode:
Email:			
Telephone:		Mobile:	
If we need to phone you, what time of day is most convenient for you?			
☐ Business Hours 9am – 5pm ☐ Early Morning 6am – 9am ☐ Evening 5pm to 7pm			
Ratepayer 2 <i>(if applicable)</i>			
Company Name			
Surname:		First Name:	
Residential Address:			
	Suburb:		Postcode:
Postal Address			
	Suburb:		Postcode:
Email:			
Telephone:		Mobile:	
If we need to phone you, what time of day is most convenient for you?			
☐ Business Hours 9am – 5pm ☐ Early Morning 6am – 9am ☐ Evening 5pm to 7pm			

FAMILY CIRCUMSTANCES

Are you supporting dependents?

☐	Spouse / Partner	
☐	Children	How many dependent children do you support?
☐	Other (please provide details)	

NOMINATE AN AUTHORISED AGENT

You can authorise another person to deal with the Shire of Wagin regarding your financial hardship application and rates debt:

Agency Name:			
Contact Surname:		First Name:	
Contact Address:			
	Suburb:		Postcode:
Email:			
Telephone:		Mobile:	

PREVIOUS RATE PAYMENT ARRANGEMENTS

Please tell us what option you chose to pay your rates in the last financial year.

☐	Paid in Full	
☐	Instalments x 2 payments	Paid in Full ☐ Yes / ☐ No
☐	Instalments x 4 payments	Paid in Full ☐ Yes / ☐ No
☐	Special Payment Plan	☐ Plan still active OR ☐ Plan cancelled (defaulted)
☐	Unknown (The <<Shire / Town / City>> can find this information in our records if you are unable to provide it here.)	
☐	Other (please provide details)	

RATE CONCESSION ENTITLEMENT

You may be entitled to a Rates concession or deferment.

Applicant 1	Applicant 2	Do currently you hold any of the following cards?
☐	☐	Seniors Card ONLY
☐	☐	WA Seniors Card AND a Commonwealth Health Care Card (you must have both cards)
☐	☐	Pensioner Concession Card OR State Concession Card

FINANCIAL HARDSHIP INFORMATION

Please tell us about the reasons your financial circumstances have changed.

		Ratepayer 1	Ratepayer 2
Have you petitioned for bankruptcy? <i>If yes, you are <u>not</u> eligible under the Financial Hardship Policy.</i>		☐ Yes / ☐ No	☐ Yes / ☐ No
<i>Please select all applicable reasons from the list below:</i>			
☐	Unemployed Date employment ceased:		
☐	Under-employed Average hours worked p/week:		
☐	Temporarily stood-down Date of stand-down:		
☐	Income has been reduced <i>Please provide details in the Financial Information section below.</i>		
☐	Unable to work due to responsibilities as a carer	<i>Please attach copy of letter from medical practitioner</i>	
☐	Unable to work due to physical or mental health diagnosis		
☐	Death in the family		
☐	Family or domestic violence		
☐	Other <i>(Please provide details)</i>		

CURRENT FINANCIAL INFORMATION

Accurate financial information is important so you do not commit to an unrealistic payment plan

INCOME <i>Please provide <u>monthly</u> Net Income</i>		Ratepayer 1	Ratepayer 2
☐	Wages / Salary	\$	\$
☐	Pension or other Government Benefit (i.e. JobSeeker)	\$	\$
☐	Interest or earnings from banks, financial institutions or dividends	\$	\$
☐	Compensation, superannuation, insurance or retirement benefits	\$	\$
☐	Child Support Payments	\$	\$
☐	Rental income	\$	\$
☐	Other income? (Please describe)	\$	\$
Office Use ONLY Calculate Total Monthly Income		\$	
If Reduced Income is a reason for this Financial Hardship Application, please complete:		Ratepayer 1	Ratepayer 2
Previous monthly income:		\$	\$
Date that reduced income occurred:		/ / 2020	/ / 2020
Current monthly income:		\$	\$
Is the reduction in your income temporary?		☐ Yes / ☐ No	☐ Yes / ☐ No
Office Use ONLY Calculate Monthly Income Reduction		\$	

EXPENSES <i>Please provide <u>monthly household expenditure</u> as a total for all applicants :</i>		\$ Amount per month
☐	Mortgage / Home Loan	\$
☐	Other Mortgages / business loans	\$
☐	Lease / rental payments	

☐	Other loans	\$	
☐	Credit Card/s	\$	
☐	Utilities	Power	\$
		Water	\$
		Internet	\$
		Phone/s	\$
☐	Insurances	\$	
☐	Food and living expenses	\$	
☐	Motor vehicle expenses <i>(licensing, repairs, fuel)</i>	\$	
☐	Entertainment <i>(streaming services / eating out, etc)</i>	\$	
☐	Other expenditure? <i>(Please provide details)</i>	\$	
Office Use ONLY		Calculate Total Monthly Expenditure \$	

SUPPORTING DOCUMENTS

Please provide copies of documents you may have to support this application.

☐	Letter from financial counsellor, confirm financial hardship circumstances
☐	Letter from medical practitioner
☐	Centrelink payment evidence
☐	Letter from your employer / recent payslips
☐	Letter from another agency that has deemed you to be in financial hardship <i>i.e. your bank, superannuation fund or utility provider</i>
☐	Statutory declaration from a professional familiar with your financial circumstances <i>i.e. family doctor, accountant</i>
☐	Other <i>(please list)</i>

PAYMENT PROPOSAL

Please provide a payment proposal that, if approved, will be your commitment to make payments toward your rates debt.

Before selecting an option below, please consider all your financial commitments so that your payment proposal will **not** limit your ability to meet basic living expenses for you and your dependents.

☐	OPTION 1 Regular Payment Plan							
	Nominate how much you want to pay and how frequently you want to pay this amount. <u>This option is preferred</u> as it will help you to reduce your rates debt through regular payments. This option helps to avoid having to make a large single payment that may impact your ability to meet basic living expenses for you and your dependents.							
	<table style="width: 100%;"> <tr> <td style="width: 40%;">Proposed Payment Amount:</td> <td style="width: 60%;">\$</td> </tr> <tr> <td rowspan="2" style="background-color: #e0e0e0;">Proposed Payment Frequency</td> <td> ☐ Weekly ☐ Fortnightly ☐ Monthly </td> </tr> <tr> <td> ☐ Bi-monthly ☐ Quarterly </td> </tr> <tr> <td></td> <td>Proposed Start Date:</td> </tr> </table>	Proposed Payment Amount:	\$	Proposed Payment Frequency	☐ Weekly ☐ Fortnightly ☐ Monthly	☐ Bi-monthly ☐ Quarterly		Proposed Start Date:
Proposed Payment Amount:	\$							
Proposed Payment Frequency	☐ Weekly ☐ Fortnightly ☐ Monthly							
	☐ Bi-monthly ☐ Quarterly							
	Proposed Start Date:							
☐	OPTION 2 Defer Payment in Full							
	Nominate a date on which you will pay your rates debt in full. This option may be suitable if you are <u>temporarily</u> unable to work or <u>temporarily</u> have reduced income and you <u>know</u> when your circumstances will return to normal. <u>DO NOT select this option</u> if you are not certain that you can pay your rates debt in full on or before the nominated date, as if you fail to do so, the Shire of Wagin may initiate debt collection proceedings.							
	<table style="width: 100%;"> <tr> <td style="width: 70%; background-color: #e0e0e0;">Please defer my rates debt DUE DATE to:</td> <td style="width: 30%;"><i>(Write date here)</i></td> </tr> </table>	Please defer my rates debt DUE DATE to:	<i>(Write date here)</i>					
Please defer my rates debt DUE DATE to:	<i>(Write date here)</i>							

DECLARATION

I/We declare that the information provided in this Financial Hardship Application is accurate and I will advise the Shire of Wagin if there is any change to my / our financial circumstances that impacts my/our ability to adhere to the payment plan.

Ratepayer 1 Signature		Date:	
Ratepayer 2 Signature		Date	

8.4 MANAGER OF WORKS

8.4.1 WORKS AND SERVICES REPORT – JULY 2026

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
- Slashing vacant blocks around town
- Commenced town spraying
- Replaced saltwater pumps at Victor st, currently pumping 157 Liters per Min, Nalder st currently pumping 176 Liters per Min.
- Farmbot remote monitors install at Nalder st and Victor st.
- White Dam $\frac{3}{4}$ full , Brown Dam $\frac{1}{2}$ full and Bowling club dam under $\frac{1}{2}$ half.
- Solar pumps, stage 3 at weir and at CBH pumping – combined pumps 289.68 Liters per minute.

TOWNS CREW

- Tiding up of parks and gardens and attending to maintenance work
- Watering parks and gardens
- Repairing reticulation
- Attending to community requests
- Street cleaning

UPCOMING WORKS:

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, removing fallen trees. Gardening crew has 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			Jul-26			
PLANT	OPERATOR	PURCHASE DATE	KM / HOURS	SERVICE DUE	REGO	COMMENTS
TANK P-01	CEO	1/11/2025	25511	35000kms	W.1	
ISUZU MUX WAGON P-02	DCEO	11/10/2023		120000 kms	W.001	
ISUZU D MAX P-04	MOW	27/10/2024	54898	55000kms	W.1008	Service booked
HAVAL 7 - P-05	DOCTOR	1/11/2025	23936	35000km	W.1479	
WCM LOADER P-09	WORKS	30/06/2012	3385	Mar-27	W.10292	
CAT GRADER P-10	WORKS	14/01/2021	6410	6750	W.284	
CASE LOADER P-11	WORKS	1/11/2024	1454	1750 hrs	W.10707	
CAT GRADER P-12	WORKS	1/11/2025	616	750 hrs	W.041	
KOMATSU EXCAVATOR P-13	WORKS	10/12/2021	676	750 HRS		
ISUZU TRUCK P-14	WORKS	3/12/2019	147004	150000kms	W.1002	Service booked
WN ROLLER P-15	WORKS	6/12/2023	1887	2000 hrs	W.7862	
ISUZU TRUCK P-16	WORKS	21/11/2023	40631	45000kms	W.1012	
MAHINDRA P-17	HANDY MAN	21/03/2022	23812	32000kms	W.10955	
KUBOTA MOWER P-18	WORKS	31/10/2019	865	900 hrs		
VIBE ROLLER P-19	WORKS	3/01/2008	2787	3250	W.841	
JOHN DEERE P-20	WORKS	9/02/2006	5025	5250	W.9618	
ISUZU P-21 (NEW)	WORKS	27/10/2023	36748	45000kms	W.676	
JOHN DEERE P-22	WORKS	10/08/2016	753	950 HRS	W.487	
Toyota UTE P-24	WORKS	1/02/2023	79369	85000kms	W.1010	
TOYOTA UTE P-25	WORKS	25/11/2020	65005	65000kms	W13383	
TRITON UTE P-26	WORKS	14/11/2014	138276	140 000 kms	W.1022	
MAHINDRA P-38	RANGER	13/01/2023	28911	35000 km	W.1044	
BOBCAT P-39	WORKS	17/09/2013	4668	4800 hrs	W.10553	
ISUZU TRUCK P-40	WORKS	29/03/2019	179022	185000 kms	W.437	
ISUZU TRUCK P-42	WORKS	27/10/2023	50967	65000km	W.1015	
TORO MOWER P-43	WORKS	12/09/2013		Fire Damaged		
KUBOTA MOWER P-44	WORKS	1/10/2024	249	300 hrs		
SMALL ROLLER P-45	WORKS	1/12/2024	646	700 hrs		
CAT BACKHOE P-47	WORKS	21/09/2015	7269	7600 hrs	W.10552	
TENNANT SWEEPER P-48	WORKS	16/10/2015	2307	4400 HRS	W.10554	
MULTIPAC ROLLER P-49	WORKS	9/01/2017	464	500 hrs	W.860	
ISUZUUTE - P50	WORKS	12/03/2024	19226	25000 Kms	W.924	
FORKLIFT P-51	WORKS	30/11/2018	16700	7/06/2027	W.10729	
KUBOTA RTV P-52	WORKS	31/10/2019	1186	1200 HRS		
ROVER MOWER P-53	WORKS	5/09/2022	747	750 hrs		
TOYOTA UTE P-85	WORKS	29/10/2020	49903	55000 kms	W.863	
TOYOTA UTE P-94	WORKS	23/10/2019	98798	105000km	W.10796	
2016 Toyota Coaster BUS P-07	COMMUNITY	2016				
H/Care H6 P-27	HEMOCARE	2024	27563	35000km		
H/Care Manager Car - P-80	HEMOCARE	2024	29409	35000km	W468	
H/Care Bus P-83	HEMOCARE	2017	46356	53000 kms		
H/Care Darkan P-86	HEMOCARE	2024	27520	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 SALE OF LAND FOR NON-PAYMENT OF RATES

SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	RV.RP.1
ATTACHMENTS:	Nil

This report is confidential in accordance with sections 5.23(4)(b) of the Local Government Act 1995, which prohibits publication of information regarding the personal affairs of a person.

12.1.2 WRITE OFF OF RATES INTEREST

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

This report is confidential in accordance 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

12.1.3 APPLICATION FOR ADDITIONAL CATS – 5 ETELOWIE STREET WAGIN

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:	1. Summary of Submissions 2. Photos of property

This report is confidential in accordance with section 5.23(4)(b) of the Local Government Act 1995, which prohibits the publication of information regarding the personal affairs of a person.

13 CLOSURE