

AGENDA

ORDINARY MEETING OF COUNCIL

24 November 2026

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Alternative formats are also available upon request.

SHIRE OF WAGIN

NOTICE OF MEETING

Dear President and Councillors,

The Ordinary Meeting of Council will be held

ON: **24 November 2026**

WHERE: **Council Chambers, Shire Office**

AT: **7:00pm**

Dr Kenneth Parker
CHIEF EXECUTIVE OFFICER

DISCLAIMER

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

The Shire of Wagin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

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

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

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

Dr Kenneth Parker
CHIEF EXECUTIVE OFFICER

Community Strategic Vision

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 24 November 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

- Seargent Love of the Wagin Police has been invited to provide a deputation

5 DISCLOSURE OF INTERESTS

6 CONFIRMATION OF PREVIOUS MEETING MINUTES

6.1 MINUTES FROM THE ORDINARY MEETING OF COUNCIL 27 OCTOBER 2026

OFFICER RECOMMENDATION

1. **That the Minutes of the Ordinary Meeting of Council held on Tuesday, 27 October 2026 be confirmed**
2. **Council notes that in accordance with *Regulation 14 of the Local Government (Administration) Regulations 1996*, the local government was unable to produce an audio recording of this meeting. While a recording was made, no audio was captured as the microphones connected to the recording unit had been disconnected during electrical testing prior to the meeting and were not reinstated before the commencement of proceedings. The failure to record the audio was not identified until after the meeting had concluded. As a result, no audio record of the meeting is available.**

7 ANNOUNCEMENTS OF THE PRESIDENT

8 REPORTS TO COUNCIL

8.1 CHIEF EXECUTIVE OFFICER

8.1.1 MONTHLY FINANCIAL STATEMENTS - OCTOBER 2026

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

OFFICER RECOMMENDATION

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

BRIEF SUMMARY

The Monthly Financial Report for the period ending 31 October 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 28 July 2026, that the level to be used for reporting budget variances within monthly financial reporting for the 2026/27 financial year shall be $20,000.

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

The closing surplus as of 31 October 2026 was $4,515,637.

Total rates outstanding at the end of October 2026 were $734,441. As at 31 October 2026, the Shire had collected $3,001,614 in rate payments, representing 80.3% of net rates levied.

Instalment reminders have been issued for the second payment for ratepayers who have chosen to pay in four instalments, with a due date of 2 December 2026.

Those ratepayers with outstanding rates who have not paid in full, chosen to pay by instalments, or entered into a payment arrangement are being followed up in accordance with Council Policy F.14 – Rate Recovery.

The Shire had a total of $7,585,045 invested in interest bearing accounts on 31 October 2026, which is currently earning interest of 4.80% on Treasury OCDF ($4,051,158), 4.85% on CBA Reserve Term Deposit ($3,253,848), 4.25% on CBA Municipal Account ($238,107) and 1.65% on CBA Reserve Account ($41,932).

Please note that these are preliminary October financials. The actual carry forward amount contained in the report is subject to final 2025/26 year-end adjustments and audit. The audit exit meeting was held on 27 October 2026, and the Annual Financial Report has now been approved by the OAG. It will be presented to Council as part of the 2025/26 Annual Report.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Local Government (Financial Management) Regulations 1996

34. Financial activity statement required each month (*Act* s.6.4)

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month in the following detail —

(a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and

(b) budget estimates to the end of the relevant month; and

(c) actual amounts of expenditure, revenue and income to the end of the relevant month; and

(d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and

(e) the net current assets at the end of the relevant month and a note containing a summary explaining the composition of the net current assets.

(4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —

(a) presented at an ordinary meeting of the council within 2 months after the end of the relevant month; and

(b) recorded in the minutes of the meeting at which it is presented.

(5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

35. Financial position statement required each month

(1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month and —

(a) the financial position of the local government as at the last day of the previous financial year; or

(b) if the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.

(2) A statement of financial position must be —

(a) presented at an ordinary meeting of the council within 2 months after the end of the previous month; and

(b) recorded in the minutes of the meeting at which it is presented.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

SHIRE OF WAGIN

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

FOR THE PERIOD ENDED 31 OCTOBER 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 31 OCTOBER 2026

BY NATURE

	Ref Note	Adopted Budget (a)	Amended Budget	YTD Budget (b)	YTD Actual (c)	Variance $ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		$	$	$	$	$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
General Rates		3,002,985	3,004,333	3,004,333	**3,006,776**	2,443	0.08%	
Rates (excluding general rate)		21,844	21,844	21,844	**21,844**	0	0.00%	
Grants, subsidies and contributions		1,650,253	1,650,253	612,462	**624,412**	11,950	1.95%	
Fees and charges		800,339	800,339	529,317	**535,980**	6,663	1.26%	
Interest Revenue		206,922	206,922	91,020	**81,226**	(9,794)	(10.76%)	
Other revenue		362,065	362,065	227,071	**221,765**	(5,306)	(2.34%)	
Profit on asset disposals		43,617	43,617	0	**9,735**	9,735	0.00%	
		6,088,025	**6,089,373**	**4,486,047**	**4,501,738**	15,691	0.35%	
Expenditure from operating activities								
Employee costs		(3,460,446)	(3,460,446)	(1,254,834)	**(1,117,744)**	137,090	10.92%	▲
Materials and contracts		(2,338,133)	(2,338,133)	(802,469)	**(784,569)**	17,900	2.23%	
Utility charges		(341,101)	(341,101)	(112,588)	**(102,416)**	10,172	9.03%	
Depreciation		(3,521,475)	(3,521,475)	(1,173,744)	**(1,168,581)**	5,163	0.44%	
Finance Costs		(22,477)	(22,477)	(7,671)	**(4,208)**	3,463	45.14%	
Insurance		(200,573)	(200,573)	(193,569)	**(219,593)**	(26,024)	(13.44%)	▼
Other expenditure		(182,836)	(184,184)	(59,674)	**(46,130)**	13,544	22.70%	
Loss on asset disposals		(1,101)	(1,101)	(360)	**0**	360	100.00%	
		(10,068,142)	**(10,069,490)**	**(3,604,909)**	**(3,443,241)**	161,668	(4.48%)	
Non-cash amounts excluded from operating activities	(b)	3,503,625	3,503,625	1,174,104	**1,166,684**	(7,420)	(0.63%)	
Amount attributable to operating activities		**(476,492)**	**(476,492)**	**2,055,242**	**2,225,181**	169,939	8.27%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		1,294,936	1,294,936	253,989	**122,489**	(131,500)	(51.77%)	▼
Proceeds from disposal of assets		166,000	166,000	0	**22,000**	22,000	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans		14,513	14,513	0	**0**	0	0.00%	
		1,475,449	**1,475,449**	**253,989**	**144,489**	(109,500)	(43.11%)	
Outflows from investing activities								
Payments for property, plant and equipment		(1,729,456)	(1,729,456)	(563,500)	**(564,387)**	(887)	(0.16%)	
Payments for construction of infrastructure		(2,120,148)	(2,120,148)	(213,461)	**(246,287)**	(32,826)	(15.38%)	▼
		(3,849,604)	**(3,849,604)**	**(776,961)**	**(810,674)**	(33,713)	4.34%	
Amount attributable to investing activities		**(2,374,156)**	**(2,374,156)**	**(522,972)**	**(666,184)**	(143,212)	27.38%	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new loans		400,000	400,000	400,000	**400,000**	0	0.00%	
Transfer from reserves		772,267	772,267	701,300	**701,300**	0	0.00%	
		1,172,267	**1,172,267**	**1,101,300**	**1,101,300**	0	0.00%	
Outflows from financing activities								
Repayment of borrowings		(68,035)	(68,035)	(18,915)	**(12,436)**	6,479	34.25%	
Transfer to reserves		(387,022)	(387,022)	(297,000)	**(296,602)**	398	0.13%	
		(455,057)	**(455,057)**	**(315,915)**	**(309,038)**	6,877	2.18%	
Amount attributable to financing activities		**717,210**	**717,210**	**785,385**	**792,262**	6,877	0.88%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		**2,133,437**	**2,133,437**	**2,133,437**	**2,164,378**	30,941	1.45%	
Amount attributable to operating activities		**(476,492)**	**(476,492)**	**2,055,242**	**2,225,181**	169,939	8.27%	
Amount attributable to investing activities		**(2,374,156)**	**(2,374,156)**	**(522,972)**	**(666,184)**	(143,212)	27.38%	
Amount attributable to financing activities		**717,210**	**717,210**	**785,385**	**792,262**	6,877	0.88%	
Surplus or deficit after imposition of general rates	(a)	**(0)**	**(0)**	**4,451,092**	**4,515,637**	64,545	(1.45%)	

KEY INFORMATION

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

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

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

SHIRE OF WAGIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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		9,330	9,330	664	**0**	(664)	(100.00%)	▼
General Purpose Funding - Rates	6	3,002,985	3,004,333	3,004,333	**3,006,776**	2,443	0.08%	▲
General Purpose Funding - Other		788,548	787,200	370,390	**360,362**	(10,028)	(2.71%)	▼
Law, Order and Public Safety		307,186	307,186	64,218	**97,449**	33,231	51.75%	▲
Health		9,719	9,719	2,732	**2,203**	(529)	(19.36%)	▼
Education and Welfare		800,732	800,732	272,714	**256,731**	(15,983)	(5.86%)	▼
Community Amenities		471,640	471,640	420,628	**420,635**	7	0.00%	▲
Recreation and Culture		103,650	103,650	30,169	**13,337**	(16,832)	(55.79%)	▼
Transport		298,615	298,615	221,231	**221,959**	728	0.33%	▲
Economic Services		111,000	111,000	36,992	**47,046**	10,054	27.18%	▲
Other Property and Services		185,968	185,968	61,976	**75,240**	13,264	21.40%	▲
		6,089,373	**6,089,373**	**4,486,047**	**4,501,738**			
Expenditure from operating activities								
Governance		(541,131)	(541,131)	(342,783)	**(246,895)**	95,888	27.97%	▲
General Purpose Funding		(472,980)	(472,980)	(129,230)	**(172,427)**	(43,197)	(33.43%)	▼
Law, Order and Public Safety		(676,020)	(676,020)	(234,235)	**(219,630)**	14,605	6.24%	▲
Health		(247,568)	(247,568)	(84,517)	**(79,262)**	5,255	6.22%	▲
Education and Welfare		(956,980)	(956,980)	(348,375)	**(257,886)**	90,489	25.97%	▲
Community Amenities		(791,353)	(791,353)	(264,876)	**(287,169)**	(22,293)	(8.42%)	▼
Recreation and Culture		(2,239,517)	(2,239,517)	(745,330)	**(675,844)**	69,486	9.32%	▲
Transport		(2,998,941)	(2,998,941)	(1,004,608)	**(1,067,356)**	(62,748)	(6.25%)	▼
Economic Services		(422,904)	(422,904)	(138,781)	**(139,135)**	(354)	(0.26%)	▼
Other Property and Services		(722,096)	(722,096)	(312,174)	**(297,638)**	14,536	4.66%	▲
		(10,069,490)	**(10,069,490)**	**(3,604,909)**	**(3,443,241)**			
Non-cash amounts excluded from operating activities	(b)	3,503,625	3,503,625	1,174,104	**1,166,684**	(7,420)	(0.63%)	
Amount attributable to operating activities		**(476,492)**	**(476,492)**	**2,055,242**	**2,225,181**	169,939	8.27%	
INVESTING ACTIVITIES								
Inflows from investing activities								
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Proceeds from disposal of assets		166,000	166,000	0	**22,000**	22,000		▲
Proceeds from financial assets at amortised cost - self supporting loans		14,513	14,513	0	**0**	0		
		1,475,449	**1,475,449**	**253,989**	**144,489**	(109,500)	(51.77%)	
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	(1,729,456)	(1,729,456)	(563,500)	**(564,387)**	(887)	(0.16%)	▼
Payments for construction of infrastructure		(2,120,148)	(2,120,148)	(213,461)	**(246,287)**	(32,826)	(15.38%)	▼
		(3,849,604)	**(3,849,604)**	**(776,961)**	**(810,674)**	(33,713)	(15.54%)	
Non-cash amounts excluded from investing activities	2(b)	0	0	0	**0**	0	0.00%	
Amount attributable to investing activities		**(2,374,156)**	**(2,374,156)**	**(522,972)**	**(666,184)**	(143,212)	(77.97%)	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new loans		400,000	400,000	400,000	**400,000**	0	0.00%	
Transfer from Reserves		772,267	772,267	701,300	**701,300**	0	0.00%	
		1,172,267	1,172,267	1,101,300	1,101,300	0		
Outflows from financing activities								
Repayment of borrowings		(68,035)	(68,035)	(18,915)	**(12,436)**	6,479	34.25%	▲
Transfer to Reserves		(387,022)	(387,022)	(297,000)	**(296,602)**	398	0.13%	▲
		(455,057)	**(455,057)**	**(315,915)**	**(309,038)**	6,877		
Amount attributable to financing activities		**717,210**	**717,210**	**785,385**	**792,262**	6,877		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		**2,133,437**	**2,133,437**	**2,133,437**	**2,164,378**			
Amount attributable to operating activities		**(476,492)**	**(476,492)**	**2,055,242**	**2,225,181**			
Amount attributable to investing activities		**(2,374,156)**	**(2,374,156)**	**(522,972)**	**(666,184)**			
Amount attributable to financing activities		**717,210**	**717,210**	**785,385**	**792,262**			
Surplus or deficit after imposition of general rates	1	**(0)**	**(0)**	**4,451,092**	**4,515,637**			

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 POSITION
FOR THE PERIOD ENDED 31 OCTOBER 2026

	Supplementary Information	30 June 2026	31 October 2026
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	5,919,071	7,585,595
Trade and other receivables	7	209,851	789,666
Other financial assets	8	14,513	14,513
Inventories	8	56,253	56,253
Contract assets	8	0	0
Other assets	8	36,362	0
TOTAL CURRENT ASSETS		6,236,050	8,446,027
NON-CURRENT ASSETS			
Trade and other receivables		74,804	74,804
Other financial assets		205,327	205,327
Property, plant and equipment		18,520,113	18,541,604
Infrastructure		129,905,803	129,476,412
TOTAL NON-CURRENT ASSETS		148,706,046	148,298,148
TOTAL ASSETS		154,942,096	156,744,174
CURRENT LIABILITIES			
Trade and other payables	9	282,866	190,466
Other liabilities	12	57,027	382,955
Borrowings	11	52,533	40,097
Employee related provisions	12	599,684	599,684
TOTAL CURRENT LIABILITIES		992,110	1,213,202
NON-CURRENT LIABILITIES			
Borrowings	11	193,553	593,553
Employee related provisions		26,402	26,402
TOTAL NON-CURRENT LIABILITIES		219,955	619,955
TOTAL LIABILITIES		1,212,064	1,833,157
NET ASSETS		**153,730,032**	**154,911,018**
EQUITY			
Retained surplus		30,464,531	32,050,109
Reserve accounts	4	3,691,213	3,286,515
Revaluation surplus		119,574,394	119,574,394
TOTAL EQUITY		**153,730,138**	**154,911,018**

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

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 acccounting 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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

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

		Adopted Budget Opening 30 June 2026	Last Year Closing 30 June 2026	Year to Date 31 October 2026
Current assets				
Cash and cash equivalents		5,429,569	5,919,071	7,585,595
Financial assets at amortised cost		25,331	0	0
Rates receivables		78,960	33,942	659,637
Receivables		136,223	175,910	130,029
Other current assets		83,189	107,128	70,766
		5,753,272	6,236,050	8,446,027
Less: Current liabilities				
Payables		(240,980)	(282,866)	(190,466)
Borrowings		(76,165)	(52,533)	(40,097)
Contract liabilities		(127,164)	(57,027)	(382,955)
Provisions		(611,981)	(599,684)	(599,684)
		(1,056,290)	(992,110)	(1,213,202)
Net Current Assets		4,696,982	5,243,940	7,232,825
Less: Total adjustments to net current assets	(c)	(3,255,316)	(3,079,561)	(2,679,461)
Closing funding surplus / (deficit)		**1,441,666**	**2,164,378**	**4,553,364**

(b) Non-cash ammounts 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		(43,617)	0	(9,735)
Less: Movement in liabilities associated with restricted cash		0	0	7,839
Movement in employee benefit provisions		24,666	0	0
Add: Loss on asset disposals		1,101	360	0
Add: Depreciation on assets		3,521,475	1,173,744	1,168,581
Total non-cash items excluded from operating activities		**3,503,625**	**1,174,104**	**1,166,684**

(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 2026	Last Year Closing 30 June 2026	Year to Date 31 October 2026
Adjustments to net current assets			
Less: Reserves - restricted cash	(3,882,059)	(3,691,213)	(3,286,515)
Less: - Financial assets at amortised cost - self supporting loans	(25,331)	(14,513)	(14,513)
Add: Borrowings	76,165	52,533	40,097
Add: Provisions employee related provisions	575,909	573,631	581,470
Total adjustments to net current assets	**(3,255,316)**	**(3,079,561)**	**(2,679,461)**

CURRENT AND NON-CURRENT CLASSIFICATION

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

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 2026-27 year is $20,000

			Explanation of variances	
Nature or type	**Var. $**		**Timing**	**Permanent**
Expenditure from operating activities				
Employee costs	137,090	▲	Under budget on various items including Administration Salaries ($64K) and Homecare Salaries ($77K), Private Works ($14K). Offset by over budget on various items including Road Mtce & Grading ($35K)	Non-cash budget error- timesheet staff excluded from Engineering Superannuation calculation. To be rectified in mid-year budget review.
Insurance	(26,024)	▼		Insurance premiums have increased slightly above budget. BFB insurance costs are over budget due to annual BFB grant funding being consistently insufficient to cover the required expenditure.
Investing activities				
Proceeds from capital grants, subsidies and contributions	(131,500)	▼	Timing of grant income (and ability to recognise grant income due to related project expenditure)	
Payments for construction of infrastructure	(32,826)	▼	Timing of projects as detailed in 'Capital Acq Details' sheet	

SHIRE OF WAGIN

SUPPLEMENTARY INFORMATION

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SHIRE OF WAGIN
SUPPLEMENTRAY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2026

1 KEY INFORMATION

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$2,133,437	$2,133,437	$2,164,378	$30,941
Closing	$0	$4,451,092	$4,515,637	$64,545

Refer to Statement of Financial Activity

Cash and cash equivalents

	$7,585,595	% of total
Unrestricted Cash	$4,289,815	56.6%
Restricted Cash	$3,295,780	43.4%

Refer to Note 3 - Cash and Financial Assets

Payables

	$190,466	% Outstanding
Trade Payables	$165,442	
0 to 30 Days		94.1%
Over 30 Days		5.7%
Over 90 Days		0.2%

Refer to Note 9 - Payables

Receivables

	$130,029	% Collected
Rates Receivable	$734,441	80.3%
Trade Receivable	$130,029	% Outstanding
Over 30 Days		49.5%
Over 90 Days		34.5%

Refer to Note 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($476,492)	$2,055,242	$2,225,181	$169,939

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$3,028,620	% Variance
YTD Budget	$3,026,177	0.1%

Refer to Statement of Financial Activity

Operating Grants and Contributions

YTD Actual	$624,412	% Variance
YTD Budget	$612,462	2.0%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges

YTD Actual	$535,980	% Variance
YTD Budget	$529,317	1.3%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($2,374,156)	($522,972)	($666,184)	($143,212)

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$22,000	%
Adopted Budget	$166,000	13.3%

Refer to Note 6 - Disposal of Assets

Asset Acquisition

YTD Actual	$810,674	% Spent
Adopted Budget	$3,849,604	21.1%

Refer to Note 5 - Capital Acquisitions

Capital Grants

YTD Actual	$122,489	% Received
Adopted Budget	$1,294,936	9.5%

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)
$717,210	$785,385	$792,262	$6,877

Refer to Statement of Financial Activity

Borrowings

Principal repayments	$12,436
Interest expense	$4,208
Principal due	$633,649

Refer to Note 11 - Borrowings

Reserves

Reserves balance	$3,286,515
Interest earned	$50,302

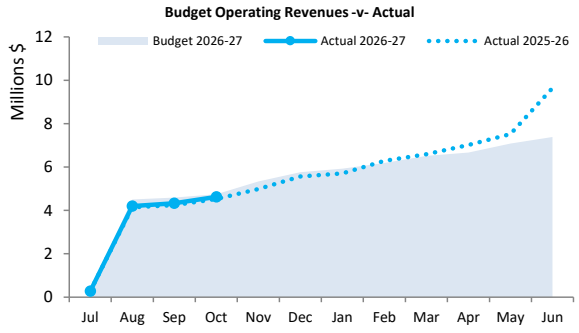
Refer to Note 4 - Cash Reserves

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

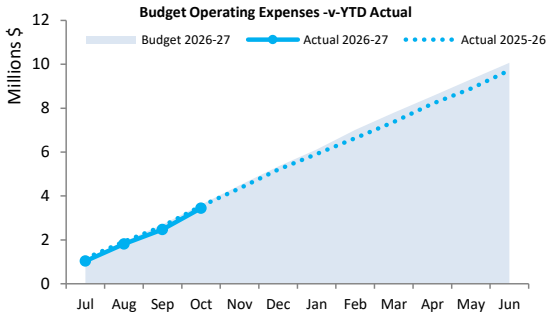
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

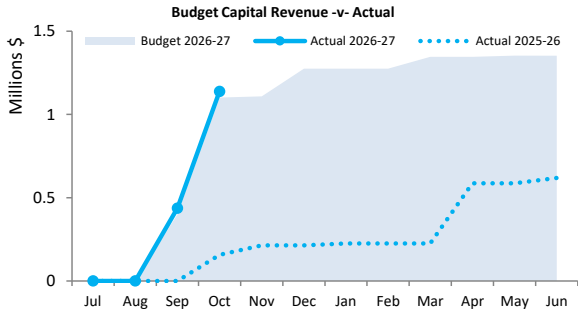


OPERATING EXPENSES

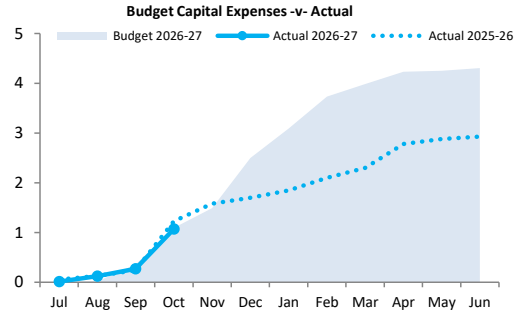


INVESTING ACTIVITIES

CAPITAL REVENUE

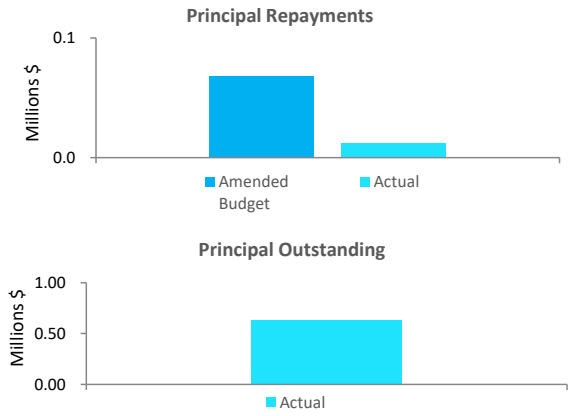


CAPITAL EXPENSES

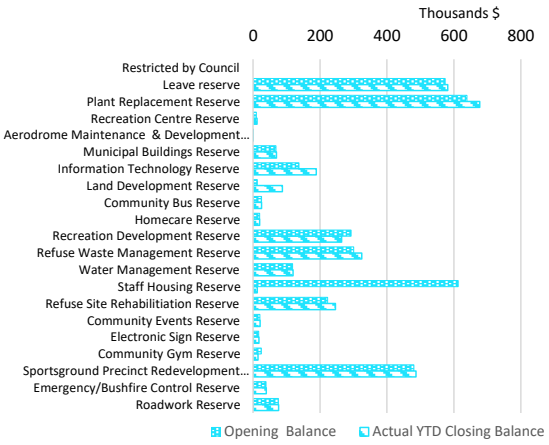


FINANCING ACTIVITIES

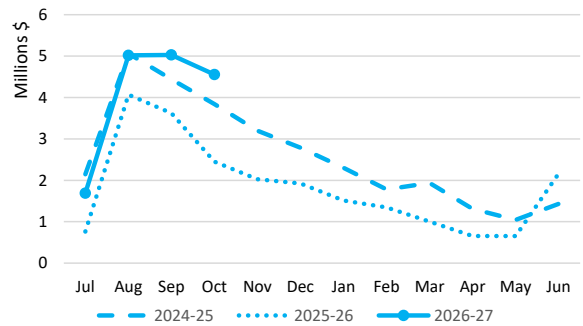
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

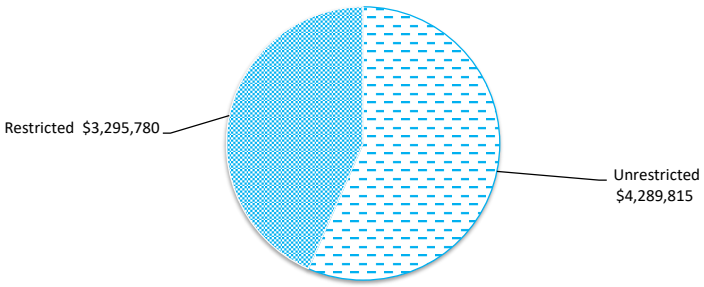
3 CASH AND FINANCIAL ASSETS

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	238,107	0	238,107		CBA	4.25%	On hand
At Call Deposits								
Treasury Overnight Cash Deposit Facility	Cash and cash equivalents	4,051,158	0	4,051,158		WATC	4.80%	N/A
Reserve Cash at Bank	Cash and cash equivalents	0	41,932	41,932		CBA	1.65%	N/A
Term Deposits								
Reserve Investment Account 1	Cash and cash equivalents	0	3,253,848	3,253,848		CBA	4.85%	12/10/26
Total		**4,289,815**	**3,295,780**	**7,585,595**	**0**			
Comprising								
Cash and cash equivalents		4,289,815	3,295,780	7,585,595	0			
		4,289,815	**3,295,780**	**7,585,595**	**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.



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	573,631	24,666	7,839	0	0	0	0	598,297	581,470
Plant Replacement Reserve	639,314	27,491	8,329	29,500	29,500	0	0	696,305	677,143
Recreation Centre Reserve	10,161	437	124	1,800	1,800	(4,000)	0	8,398	12,085
Aerodrome Maintenance & Development Reserve	845	36	10	0	0	0	0	881	855
Municipal Buildings Reserve	68,827	2,960	874	0	0	(23,415)	0	48,372	69,701
Information Technology Reserve	137,121	5,896	1,965	50,000	50,000	0	0	193,017	189,086
Land Development Reserve	12,315	530	170	75,000	75,000	0	0	87,845	87,484
Community Bus Reserve	25,301	1,088	350	0	0	(500)	(500)	25,889	25,150
Homecare Reserve	19,796	851	246	0	0	0	0	20,647	20,043
Recreation Development Reserve	292,972	12,598	3,848	0	0	(32,000)	(32,000)	273,570	264,821
Refuse Waste Management Reserve	300,401	12,917	4,160	20,000	20,000	0	0	333,318	324,561
Water Management Reserve	117,944	5,072	1,679	0	0	0	0	123,016	119,623
Staff Housing Reserve	612,862	8,353	8,557	50,000	50,000	(658,500)	(658,500)	12,715	12,919
Refuse Site Rehabilitiation Reserve	223,144	9,595	3,087	20,000	20,000	0	0	252,739	246,231
Community Events Reserve	20,610	886	290	0	0	0	0	21,496	20,900
Electronic Sign Reserve	17,011	731	234	0	0	0	0	17,742	17,245
Community Gym Reserve	24,393	1,049	333	0	0	(10,300)	(10,300)	15,142	14,427
Sportsground Precinct Redevelopment Reserve	480,309	20,653	6,655	0	0	(43,552)	0	457,410	486,964
Emergency/Bushfire Control Reserve	38,770	1,667	534	0	0	0	0	40,437	39,304
Roadwork Reserve	75,484	3,246	1,017	0	0	0	0	78,730	76,501
	3,691,213	**140,722**	**50,302**	**246,300**	**246,300**	**(772,267)**	**(701,300)**	**3,305,968**	**3,286,515**

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$	$
Buildings	1,126,956	1,126,956	451,938	**451,269**	(669)
Furniture and equipment	106,000	106,000	69,562	**70,171**	609
Plant and equipment	496,500	496,500	42,000	**42,947**	947
Infrastructure - roads	1,856,047	1,856,047	185,597	**211,217**	25,620
Infrastructure - other	189,101	189,101	20,364	**23,550**	3,186
Infrastructure - drainage	75,000	75,000	7,500	**11,520**	4,020
Payments for Capital Acquisitions	**3,849,604**	**3,849,604**	**776,961**	**810,674**	**33,713**
Capital Acquisitions Funded By:					
	$	$	$	$	$
Capital grants and contributions	**1,294,936**	**1,294,936**	**253,989**	**122,489**	(131,500)
Borrowings	**400,000**	**400,000**	**400,000**	**400,000**	0
Other (disposals & C/Fwd)	**166,000**	**166,000**	**0**	**22,000**	22,000
Cash backed reserves					
Municipal Buildings Reserve	**23,415**	**23,415**	**0**	**0**	0
Community Bus Reserve	**500**	**500**	**500**	**500**	0
Community Gym Reserve	**10,300**	**10,300**	**0**	**0**	0
Recreation Development Reserve	**32,000**	**32,000**	**32,000**	**32,000**	0
Staff Housing Reserve	**658,500**	**658,500**	**658,500**	**658,500**	0
Sportsground Precinct Redevelopment Reserve	**43,552**	**43,552**	**0**	**0**	0
Contribution - operations	**1,220,401**	**1,220,401**	**(578,328)**	**(435,116)**	143,212
Capital funding total	**3,849,604**	**3,849,604**	**776,961**	**810,674**	**33,713**

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.

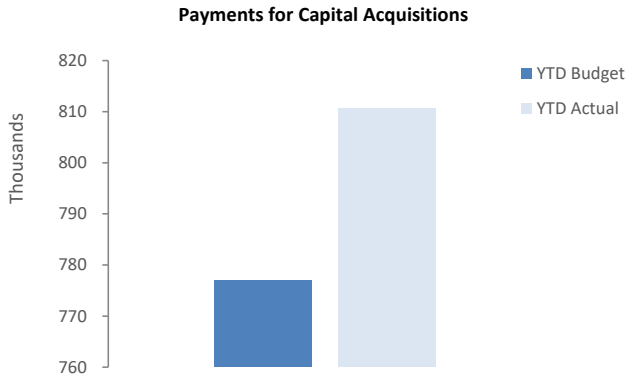
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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.



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators

0%
20%
40%
60%
80%
100%
Over 100%

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

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

Account Number	Job Number	Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
				$	$	$	$	$
Buildings								
Governance								
E167744	B2505	521	Admin Building - Roof Safety System	(13,000)	(13,000)	(2,888)	0	2,888
Total - Governance				**(13,000)**	**(13,000)**	**(2,888)**	**0**	**2,888**
Health								
E167702	B2704	521	Dental Clinic Repainting	(7,500)	(7,500)	(1,876)	0	1,876
Total - Health				**(7,500)**	**(7,500)**	**(1,876)**	**0**	**1,876**
Education & Welfare								
Community Amenities								
E167764	B2706	521	Public Toilet Block Upgrades	(10,600)	(10,600)	(2,650)	(468)	2,182
Total - Community Amenities				**(10,600)**	**(10,600)**	**(2,650)**	**(468)**	**2,182**
Recreation And Culture								
E167784	B2203	521	NAB Building	(11,984)	(11,984)	(2,996)	0	2,996
E167780	B2501	521	Recreation Centre - New meter box	(35,552)	(35,552)	(23,700)	(39,173)	(15,473)
E167780	B2702	521	Sportsground Grandstand Roller Door	(8,000)	(8,000)	(4,000)	0	4,000
E167774	B2703	521	Wedgecarrup Hall Upgrades	(9,000)	(9,000)	(2,250)	0	2,250
E167784	B2705	521	Courthouse/Library - Reattach Ridge Capping & Tiles	(10,000)	(10,000)	(2,500)	0	2,500
E167774	B2707	521	Town Hall Kitchen Improvements	(15,000)	(15,000)	(3,750)	0	3,750
Total - Recreation And Culture				**(89,536)**	**(89,536)**	**(39,196)**	**(39,173)**	**23**
Other Property & Services								
E167475	B2604	521	New Staff House 1 (3 x 2 modular) - Rear House	(499,160)	(499,160)	(199,664)	(213,640)	(13,976)
E167475	B2605	521	New Staff House 2 (3 x 2 modular) - Front House	(499,160)	(499,160)	(199,664)	(197,988)	1,676
E167475	B2701	521	Replacement of Carpet - 5 Omdurman Street	(8,000)	(8,000)	(6,000)	0	6,000
Total - Other Property & Services				**(1,006,320)**	**(1,006,320)**	**(405,328)**	**(411,628)**	**(6,300)**
Total - Buildings				**(1,126,956)**	**(1,126,956)**	**(451,938)**	**(451,269)**	**669**
Plant & Equipment								
Governance								
E167746	PE2701	525	DCEO Vehicle	(70,000)	(70,000)	0	(42,947)	(42,947)
Total - Governance				**(70,000)**	**(70,000)**	**0**	**(42,947)**	**(42,947)**
Law, Order & Public Safety								
E167778	PE2702	525	Ranger Vehicle	(42,000)	(42,000)	(42,000)	0	42,000
Total - Law, Order & Public Safety				**(42,000)**	**(42,000)**	**(42,000)**	**0**	**42,000**
Education and Welfare								
E167752	PE2706	525	Homecare Gardeners Ute	(22,000)	(22,000)	0	0	0
E167752	PE2707	525	Homecare Gardeners Trailer	(7,500)	(7,500)	0	0	0
Total - Education and Welfare				**(29,500)**	**(29,500)**	**0**	**0**	**0**
Transport								
E167761	PE2703	525	Side Tipper Truck 13T	(225,000)	(225,000)	0	0	0
E167761	PE2704	525	Street Sweeper	(65,000)	(65,000)	0	0	0
E167761	PE2705	525	Haulotte HTA 13P Trailer Mounted Boom Lift	(65,000)	(65,000)	0	0	0
Total - Transport				**(355,000)**	**(355,000)**	**0**	**0**	**0**
Total - Plant & Equipment				**(496,500)**	**(496,500)**	**(42,000)**	**(42,947)**	**(947)**
Furniture & Equipment								
Governance								
E167742	FE2707	523	New ERP Software	0	0	0	(5,797)	(5,797)
Total - Governance				**0**	**0**	**0**	**(5,797)**	**(5,797)**
Law, Order & Public Safety								
E167110	FE2705	523	Dual CCTV / ANPR - 11 Arthur Road	(40,000)	(40,000)	(13,332)	0	13,332
Total - Law, Order & Public Safety				**(40,000)**	**(40,000)**	**(13,332)**	**0**	**13,332**
Other Health								
Recreation & Culture								
E167756	FE2701	523	Cable Machine - Community Gym	(10,300)	(10,300)	(10,300)	(8,636)	1,664
E167754	FE2703	523	Chlorine & Acid Controllers - Swimming Pool	(32,000)	(32,000)	(32,000)	(31,522)	478
E167754	FE2704	523	Portable Lighting Towers - Swimming Pool	(18,100)	(18,100)	(12,066)	(18,816)	(6,750)
Total - Recreation & Culture				**(60,400)**	**(60,400)**	**(54,366)**	**(58,974)**	**(4,608)**
Transport								
E167763	FE2702	523	Metro Count Road Counter	(5,600)	(5,600)	(1,864)	(5,400)	(3,536)
Total - Transport				**(5,600)**	**(5,600)**	**(1,864)**	**(5,400)**	**(3,536)**
Total - Furniture & Equipment				**(106,000)**	**(106,000)**	**(69,562)**	**(70,171)**	**(609)**

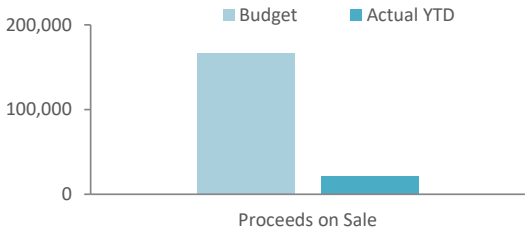
5 CAPITAL ACQUISITIONS - DETAILED

	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	(30,000)	(30,000)	(3,000)	0	3,000
	E167103	CP404	541	2025/26 - Thornton Street Kerbing - south side	(28,688)	(28,688)	(2,868)	0	2,868
	E167103	CP405	541	2025/26 - Ventnor street Kerbing - Ware to Warwick	(28,688)	(28,688)	(2,868)	0	2,868
	E167103	CP410	541	2025/26 - RRG - Ballagin Road - Reconstruct Seal Widen	(38,881)	(38,881)	(3,888)	(30,740)	(26,852)
	E167105	CP411	545	2025/26 - Shire - Culvert repairs as needed	(75,000)	(75,000)	(7,500)	(11,520)	(4,020)
	E167103	CP412	541	2026/27 - RRG - Beaufort Road - Reconstruct Seal Widen SLK 8.30 to 10.3	(268,158)	(268,158)	(26,815)	(5,163)	21,652
	E167103	CP413	541	2026/27 - RRG - Jaloran Road - Reseal - SLK 8.72 to 11.72	(127,237)	(127,237)	(12,723)	0	12,723
	E167103	CP414	541	2026/27 - RRG - Ballagin Road - Reconstruct Seal Widen - SLK 4.0 to 6.0	(391,938)	(391,938)	(39,193)	(89,881)	(50,688)
	E167103	CP415	541	2026/27 - RTR - Norring Road - Reconstruct Seal Widen - SLK 0.0 to 1.5	(234,063)	(234,063)	(23,406)	(5,562)	17,844
	E167103	CP416	541	2026/27 - RTR - Behn Ord Road - Reconstruct Seal Widen SLK 1.29 to 2.29	(114,202)	(114,202)	(11,420)	(1,841)	9,579
	E167103	CP417	541	2026/27 - RTR - Bockaring Road - Reconstruct Seal Widen - SLK 2.0 to 4.1	(244,799)	(244,799)	(24,479)	(15,688)	8,791
	E167103	CP418	541	2026/27 - Shire - Bullock Hills Road - Gravel Shoulders - SLK 2.58 to 3.78	(21,604)	(21,604)	(2,160)	(13,522)	(11,362)
	E167103	CP419	541	2026/27 - Shire - Lime Lake West Road - Gravel Sheet - SLK 3.92 to 6.03	(59,148)	(59,148)	(5,914)	(36,743)	(30,829)
	E167103	CP420	541	2026/27 - Shire - Robinson Road - Gravel Sheet - SLK 3.81 to 4.33	(18,499)	(18,499)	(1,849)	(12,077)	(10,228)
	E167103	CP421	541	2026/27 - CRF - Stewart Street - Seal Widen - SLK 0.0 to 0.31	(109,041)	(109,041)	(10,904)	0	10,904
	E167103	CP423	541	2026/27 - Shire - Trenton Street - Kerbing - Theta to Tudhoe (South)	(9,600)	(9,600)	(960)	0	960
	E167103	CP424	541	2026/27 - Shire - Theta Street - Kerbing - Both Sides	(18,000)	(18,000)	(1,800)	0	1,800
	E167103	CP425	541	2026/27 - Shire - Bullock Hills Road - Reseal - SLK 10.0 to 10.67	(105,621)	(105,621)	(10,562)	0	10,562
	E167103	CP426	541	2026/27 - Shire - Pabury Lane - Reseal	(7,880)	(7,880)	(788)	0	788
	Total - Transport				**(1,931,047)**	**(1,931,047)**	**(193,097)**	**(222,737)**	**(29,640)**
	Total - Infrastructure - Roads				**(1,931,047)**	**(1,931,047)**	**(193,097)**	**(222,737)**	**(29,640)**

	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								
	Total - Law,Order & Public Safety				**0**	**0**	**0**	**0**	**0**
	Recreation & Culture								
	E167758	IO2507	543	Wetlands - Disabled Parking and Access Ramp	(10,000)	(10,000)	(2,000)	0	2,000
	E167758	IO2602	543	Drought Resilience Project - Grant Expenditure	(25,101)	(25,101)	(8,364)	(12,950)	(4,586)
	E167757	IO2701	543	Shade Sails - Swimming Pool	(10,000)	(10,000)	(10,000)	(10,600)	(600)
	Total - Recreation & Culture				**(45,101)**	**(45,101)**	**(20,364)**	**(23,550)**	**(3,186)**
	Total - Infrastructure - Other				**(45,101)**	**(45,101)**	**(20,364)**	**(23,550)**	**(3,186)**
	Infrastructure - Footpaths								
	Transport								
	E167124	CP427	543	2026/27 - Shire - Footpath - Trenton Street (Theta to Tudhoe)	(36,000)	(36,000)	0	0	0
	E167124	CP428	543	2026/27 - Shire - Footpaths - Theta Street (Thornton to Trenton)	(36,000)	(36,000)	0	0	0
	E167124	CP429	543	2026/27 - Shire - Footpaths - Ballagin Street (North of Sirdar Street)	(72,000)	(72,000)	0	0	0
	Total - Infrastructure - Footpaths				**(144,000)**	**(144,000)**	**0**	**0**	**0**
	Total - Infrastructure - Footpaths				**(144,000)**	**(144,000)**	**0**	**0**	**0**
	Grand Total				**(3,849,604)**	**(3,849,604)**	**(776,961)**	**(810,674)**	**(33,713)**

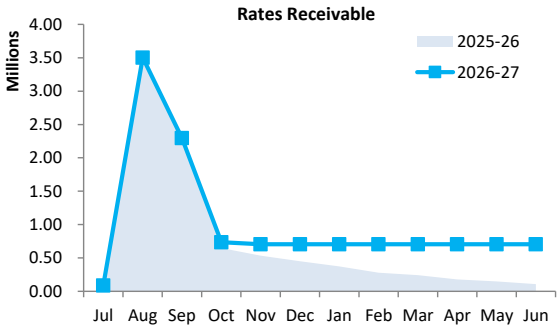
6 DISPOSAL OF ASSETS

		Budget (As amended)				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Land								
	Lot 429 Tudhoe Street			0	0	12,265	22,000	9,735	0
	Plant and equipment								
	Governance								
P02Y23	Isuzu MU-X 4x4 LST 3.0L Auto - DCEO	30,670	38,000	7,330	0	0	0	0	0
	Law, order, public safety								
P38Y22	Mahindra Ute - Ranger	16,179	16,000	0	(179)	0	0	0	0
	Health								
	Education and welfare								
P86Y24	2024 GWM Haval H6 Luxury Wagon	22,922	22,000	0	(922)	0	0	0	0
	Transport								
P40Y19	2018 Isuzu FVZ 260-300 MWB Auto Tipper Truck	51,004	85,000	33,996	0	0	0	0	0
P48	Tennant Street Sweeper	2,709	5,000	2,291	0	0	0	0	0
		123,484	**166,000**	**43,617**	**(1,101)**	**12,265**	**22,000**	**9,735**	**0**



7 RECEIVABLES

Rates receivable	30 Jun 2026	31 Oct 2026
	$	$
Opening arrears previous years	154,142	108,746
Levied this year	3,418,876	3,627,309
Less - collections to date	(3,464,273)	(3,001,614)
Gross rates collectable	**108,746**	**734,441**
Net rates collectable	**108,746**	**734,441**
% Collected	97%	80.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(1,166)	41,708	8,795	3,243	27,694	80,273
Percentage	(1.5%)	52%	11%	4%	34.5%	
Balance per trial balance						
Sundry receivable						80,273
Other Receivables						(7,173)
LSL Receivables (Current)						56,928
Total receivables general outstanding						**130,029**

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

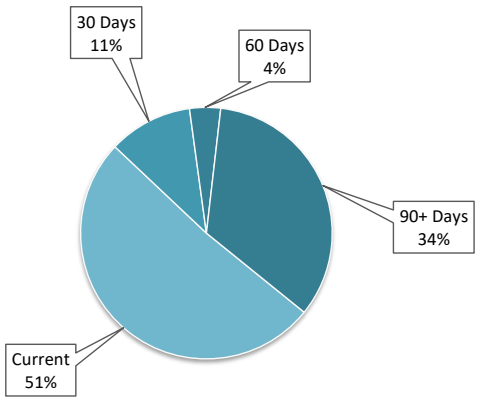
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

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

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

Accounts Receivable (non-rates)



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 October 2026
	$	$	$	$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	14,513	0	0	14,513
Inventory				
Fuel and materials (including gravel)	56,253	0	0	56,253
Other Assets				
Prepayments	500	0	(500)	0
Accrued income	35,862	0	(35,862)	0
Total other current assets	**107,128**	**0**	**(36,362)**	**70,766**
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.

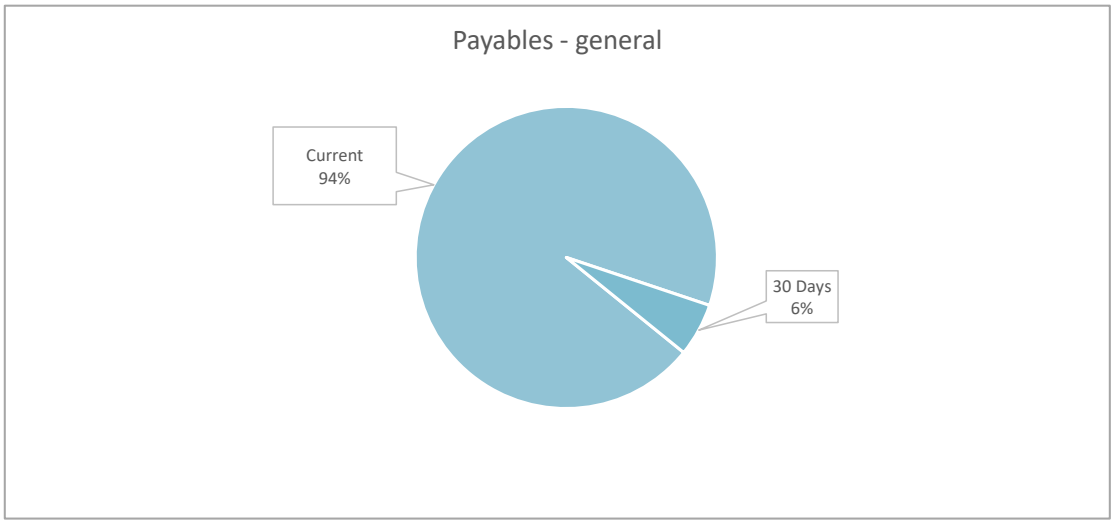
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	155,645	9,397	0	400	165,442
Percentage	0%	94.1%	5.7%	0%	0.2%	
Balance per trial balance						
Sundry creditors						165,442
Accrued interest on borrowings						1,456
Bonds and deposits held						23,569
Financial Liabilities						0
Total payables general outstanding						**190,466**

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			
	Rate in $	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				$	$	$	$	$	$	$	$
Gross rental value											
Non-commercial	9.8280	677	8,776,638	862,568	0	0	862,568	862,568	1,725	24	864,316
Commercial	13.0576	62	2,667,888	348,362	0	0	348,362	348,362	253	27	348,642
Unimproved value									0		
UV	0.3040	268	560,390,000	1,703,586	0	0	1,703,586	1,703,586	0	0	1,703,586
Sub-Total		**1,007**	**571,834,526**	**2,914,516**	**0**	**0**	**2,914,516**	**2,914,516**	**1,978**	**50**	**2,916,543**
Minimum payment	**Minimum $**										
Gross rental value											
Non-commercial	850	135	232,356	114,750	0	0	114,750	114,750	0	0	114,750
Commercial	1,000	28	77,867	28,000	0	0	28,000	28,000	0	0	28,000
Unimproved value											
UV	875	109	17,798,984	95,375	0	0	95,375	96,250	827	(247)	96,830
UV Commercial energy generation & storage	850	0	0	0	0	0	0	0	0	0	0
Sub-total		**272**	**18,109,207**	**238,125**	**0**	**0**	**238,125**	**239,000**	**827**	**(247)**	**239,580**
		1,279	**589,943,733**	**3,152,641**	**0**	**0**	**3,152,641**	**3,153,516**	**2,805**	**(197)**	**3,156,124**
Discount							(148,307)				(149,324)
Concession							(1,348)				0
Amount from general rates							**3,002,986**				**3,006,800**
Rates Written Off							0				(24)
Ex-gratia rates CBH							21,844	21,844	0	0	21,844
Total general rates							**3,024,830**				**3,028,620**
Total		**1,279**					**3,024,830**				**3,028,620**

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 2026 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 2026	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	123,532	0	0	0	(4,431)	(18,066)	(18,066)	119,101	105,465	(1,578)	(5,970)	(5,970)
Other property and services													
Staff Housing	137	57,892	0	0	0	(6,519)	(19,954)	(19,954)	51,374	37,938	(1,113)	(2,941)	(2,941)
Staff Housing	143	0	400,000	400,000	400,000	0	(15,502)	(15,502)	400,000	384,498	0	(10,399)	(10,399)
		181,424	400,000	400,000	400,000	(10,950)	(53,522)	(53,522)	570,474	527,902	(2,691)	(19,310)	(19,310)
Self supporting loans													
Recreation and culture													
Wagin Ag Society	141	11,497	0	0	0	0	(11,497)	(11,497)	11,497	0	0	(175)	(175)
Wagin Bowls Club	142	53,164	0	0	0	(1,486)	(3,015)	(3,015)	51,678	50,149	(1,517)	(2,992)	(2,992)
		64,662	0	0	0	(1,486)	(14,513)	(14,513)	63,175	50,149	(1,517)	(3,167)	(3,167)
Total		246,086	400,000	400,000	400,000	(12,436)	(68,035)	(68,035)	633,649	578,051	(4,208)	(22,477)	(22,477)
Current borrowings		52,533							40,097				
Non-current borrowings		193,553							593,553				
		246,085							633,649				

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

New borrowings 2026-27

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**	400,000	WATC	Debenture	10	146,037	5.20	0	0
	0	400,000				**146,037**		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 materiallly 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

Other current liabilities	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 October 2026
		$		$	$	$
Other liabilities						
- Contract liabilities		8,599	0	235,049	(90,050)	153,598
- Capital grant/contribution liabilities		29,611	0	344,235	(144,489)	229,357
Total other liabilities		57,027	0	579,284	(253,356)	382,955
Employee Related Provisions						
Annual leave		239,398	0	0	0	239,398
Long service leave		283,314	0	0	0	283,314
Total Employee Related Provisions		522,713	0	0	0	522,713
Other Provisions						
Provision for LSL On-costs (Current)		39,183	0	0	0	39,183
Provision for Annual Leave On-costs (Current)		37,788	0	0	0	37,788
Total Other Provisions		76,971	0	0	0	76,971
Total other current assets		**656,711**	**0**	**579,284**	**(253,356)**	**982,639**

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 2026	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Oct 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	278,595	69,648	278,595	69,649
Grants Commission - Roads (WALGGC)	0	0	0	0	110,694	27,673	110,694	27,674
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0	36,550	(36,550)	0	73,100	36,550	73,100	36,550
DFES Grant - ESL Admin Contribution	0	0	0	0	4,000	0	4,000	4,400
DFES Grant -Operating SES	1,363	14,850	(4,050)	12,163	30,743	15,370	30,743	4,050
Bushfire Risk Mitigation Coordinator Grant	0	170,143	(48,745)	121,398	170,143	0	170,143	48,745
Firebreak Bushfire Mitigation Grant	0	0	0	0	15,000	7,500	15,000	0
Education and welfare								
Homecare - CHSP Operating Grant	0	0	0	0	342,312	114,104	342,312	148,065
Homecare - Support At Home Grant	0	0	0	0	372,310	124,100	372,310	84,429
Homecare - Donations	0	0	0	0	500	164	500	0
SAH - Thin Market Grant	0	0	0	0	10,380	3,460	10,380	0
Elder Abuse Awareness Raising Regional Grant	1,800	0	0	1,800	0	0	0	0
Recreation and culture								
Australia Day Grant	0	0	0	0	10,000	3,332	10,000	0
Lotterywest - Christmas Street Carnival 2025	0	0	0	0	0	0	0	(2,400)
Lotterywest - Christmas Street Carnival 2026	0	13,506	(706)	12,800	13,000	6,500	13,000	706
Heritage Review Grant	5,130	0	0	5,130	0	0	0	0
DOC - Community Garden Grant	0	0	0	0	5,130	1,708	5,130	0
LBW Trust Library Grant	168	0	0	168	0	0	0	0
SLWA - Encouraging Promising Practice Grant	139	0	0	139	2,426	808	2,426	0
Direct Grant (MRWA)	0	0	0	0	201,545	201,545	201,545	201,545
	8,600	**235,049**	**(90,050)**	**153,598**	**1,639,878**	**612,462**	**1,639,878**	**624,412**

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue			
Provider	Liability 1 July 2026	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Oct 2026	Current Liability 31 Oct 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	(6,483)	7,859	(25)	1,351	1,351	0	0	0	25
Sportsground Water Tank	0	0	0	0	0	10,334	0	10,334	0
Dual CCTV/ANPR - 11 Arthur Road	0	20,343	0	20,343	20,343	20,343	0	20,343	0
Recreation and culture									
Drought Resilience Project - Grant Expenditure	14,095	0	(12,950)	1,145	1,145	24,095	0	24,095	12,950
Transport									
2025/26 - RRG - Ballagin Road - Reconstruct Seal Widen	0	0	0	0	0	49,518	19,807	49,518	0
2026/27 - RRG - Beaufort Road - Reconstruct Seal Widen	0	71,509	(5,163)	66,346	66,346	178,771	71,508	178,771	5,163
2026/27 - RRG - Jaloran Road - Reaseal	0	33,930	0	33,930	33,930	84,825	33,930	84,825	0
2026/27 - RRG - Ballagin Road - Reconstruct Seal Widen	0	104,517	(81,260)	23,256	23,256	261,292	104,516	261,292	81,260
2026/27 - RTR - Norring Road - Reconstruct Seal Widen	0	25,000	(5,562)	19,438	19,438	234,062	0	234,062	5,562
2026/27 - RTR - Behn Ord Road - Reconstruct Seal Widen	0	20,000	(1,841)	18,159	18,159	114,202	0	114,202	1,841
2026/27 - RTR - Bockaring Road - Reconstruct Seal Widen	0	25,000	(15,688)	9,312	9,312	244,800	0	244,800	15,688
2026/27 - CRF - Stewart Street - Seal Widen	0	29,078	0	29,078	29,078	72,694	24,228	72,694	0
Economic services									
Sale of Land - Raymond Edward	22,000	0	(22,000)	0	0	0	0	0	0
	29,612	**344,235**	**(144,489)**	**229,357**	**229,357**	**1,294,936**	**253,989**	**1,294,936**	**122,489**

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 2026	Amount Received	Amount Paid	Closing Balance 31 Oct 2026
	$	$	$	$
Restricted Cash - Bonds and Deposits				
Deposits - Town Hall	500	300	0	**800**
Deposits - Community Bus	750	150	(300)	**600**
Deposits - Rec Centre & EFP	2,500	1,700	(1,700)	**2,500**
Deposists - Animal Trap	75	0	0	**75**
BCITF	240	0	0	**240**
Building Services Levy	603	4,208	(4,208)	**603**
Other Deposits	6,376	300	(407)	**6,269**
Deposit - Refuse Site Key	20	0	0	**20**
Deposit - Community Gym Key	12,840	1,520	(1,825)	**12,535**
Sub-Total	23,903	8,178	(8,439)	**23,642**
Trust Funds				
Nil				
Sub-Total	0	0	0	**0**
	23,903	**8,178**	**(8,439)**	**23,642**

16 BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
			Opening Surplus(Deficit)				0
				0	0	0	0

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
	General Purpose Funding					
	Rate Revenue					
I031005	GRV	Inc	1,210,930	1,210,930	1,210,930	**1,213,735**
I031010	GRV Minimums	Inc	142,750	142,750	142,750	**142,750**
I031015	UV	Inc	1,703,585	1,703,585	1,703,585	**1,703,586**
I031020	UV Minimums	Inc	95,375	95,375	95,375	**96,250**
I031035	Back Rates	Inc	0	0	0	**(197)**
I031040	Ex-Gratia Rates (CBH)	Inc	21,844	21,844	21,844	**21,844**
I031045	Discount Allowed	Inc	(148,307)	(148,307)	(148,307)	**(149,324)**
I031050	Instalment Admin Charge	Inc	3,000	3,000	3,000	**2,924**
I031055	Account Enquiry Fee	Inc	7,000	7,000	2,332	**2,237**
I031060	(Rate Debtor Write Offs)	Inc	0	0	0	**(24)**
I031065	Penalty Interest	Inc	10,000	10,000	3,332	**5,639**
I031070	Emergency Services Levy	Inc	151,145	151,145	151,145	**149,631**
I031075	ESL Penalty Interest	Inc	500	500	164	**495**
I031080	Instalment Interest	Inc	4,000	4,000	4,000	**5,215**
I031090	Rate Legal Charges	Inc	10,000	10,000	3,332	**4,948**
			3,211,822	3,211,822	3,193,482	**3,199,709**
E031005	Valuation Expenses	Exp	(41,300)	(41,300)	(8,260)	**(192)**
E031010	Legal Costs/Expenses	Exp	(1,000)	(1,000)	(332)	**(610)**
E031015	Title Searches	Exp	(500)	(500)	(164)	**0**
E031020	Rate Recovery Expenses	Exp	(10,000)	(10,000)	(3,332)	**(6,026)**
E031025	Printing Stationery Postage	Exp	(3,000)	(3,000)	(3,000)	**(2,994)**
E031030	Emergency Services Levy	Exp	(151,145)	(151,145)	(37,786)	**(44,686)**
E031040	Rate Refunds	Exp	(1,000)	(1,000)	0	**0**
E031041	Rates Waivers/Concessions	Exp	(1,348)	(1,348)	(1,348)	**(3,028)**
E031042	Rubbish Waivers/Concessions	Exp	(1,680)	(1,680)	(1,680)	**0**
E031100	Administration Allocated	Exp	(117,270)	(117,270)	(39,088)	**(39,090)**
			(328,243)	(328,243)	(94,990)	**(96,626)**
	Other General Purpose Funding					
I032005	Grants Commission General	Inc	278,595	278,595	69,648	**69,649**
I032010	Grants Commission Roads	Inc	110,694	110,694	27,673	**27,674**
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,000	1,000	332	**231**
I032030	Reimbursements	Inc	100	100	32	**0**
I032035	Freedom of Information	Inc	100	100	32	**0**
I032040	Bank Interest	Inc	65,000	65,000	21,664	**19,666**
I032045	Reserves Interest	Inc	122,722	122,722	61,360	**50,302**
I032086	Debtor Penalty Interest	Inc	1,500	1,500	500	**(91)**
			579,711	579,711	181,241	**167,431**
E032005	Bank Fees and Charges	Exp	(17,590)	(17,590)	(5,860)	**(6,869)**
E032030	Audit Fees & Other Services	Exp	(42,000)	(42,000)	0	**(40,550)**
E032035	Administration Allocated	Exp	(85,147)	(85,147)	(28,380)	**(28,382)**
			(144,737)	(144,737)	(34,240)	**(75,801)**
	Total General Purpose Income		3,791,533	3,791,533	3,374,723	**3,367,140**
	Total General Purpose Expenditure		(472,980)	(472,980)	(129,230)	**(172,427)**
	Governance					
	Members of Council					
E041005	Sitting Fees	Exp	(24,878)	(24,878)	(6,219)	**(405)**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E041010	Training	Exp	(4,900)	(4,900)	(1,225)	**0**
E041015	Members Travelling	Exp	(700)	(700)	(175)	**(68)**
E041020	Communication Allowance	Exp	(8,085)	(8,085)	(2,021)	**(289)**
E041030	Other Expenses	Exp	(4,000)	(4,000)	(1,332)	**0**
E041035	Conference Expenses	Exp	(7,500)	(7,500)	(7,500)	**(4,135)**
E041040	Presidents Allowance	Exp	(17,443)	(17,443)	(4,360)	**0**
E041045	Deputy Presidents Allowance	Exp	(4,361)	(4,361)	(1,090)	**0**
E041055	Refreshments and Receptions	Exp	(10,000)	(10,000)	(3,328)	**(2,222)**
E041060	Presentations	Exp	(1,500)	(1,500)	(500)	**(786)**
E041065	Insurance	Exp	(17,402)	(17,402)	(17,402)	**(18,392)**
E041075	Subscriptions	Exp	(41,000)	(41,000)	(24,273)	**(17,179)**
E041100	Administration Allocated	Exp	(147,204)	(147,204)	(49,068)	**(49,068)**
			(288,973)	(288,973)	(118,493)	**(92,544)**
	Other Governance					
I042030	Profit on Sale of Asset	Inc	7,330	7,330	0	**0**
I042045	Admin Reimbursements	Inc	2,000	2,000	664	**0**
			9,330	9,330	664	**0**
E042005	Administration Salaries	Exp	(1,069,597)	(1,069,597)	(370,243)	**(306,430)**
E042010	Administration Superannuation	Exp	(136,844)	(136,844)	(47,367)	**(50,502)**
E042011	Loyalty Allowance	Exp	(8,100)	(8,100)	(2,803)	**(2,780)**
E042012	Housing Allowance Admin	Exp	(8,383)	(8,383)	(2,899)	**(2,864)**
E042015	Insurance	Exp	(51,440)	(51,440)	(51,440)	**(51,357)**
E042020	Staff Training	Exp	(15,000)	(15,000)	(8,454)	**(6,676)**
E042030	Printing & Stationery	Exp	(26,000)	(26,000)	(8,664)	**(11,580)**
E042035	Phone, Fax & Modem	Exp	(4,000)	(4,000)	(1,328)	**(887)**
E042040	Office Maintenance	Exp	(63,628)	(63,628)	(25,495)	**(21,552)**
E042045	Advertising	Exp	(10,000)	(10,000)	(3,332)	**(1,987)**
E042050	Office Equipment Maintenance	Exp	(4,000)	(4,000)	(1,332)	**(503)**
E042055	Postage & Freight	Exp	(5,000)	(5,000)	(1,664)	**(1,433)**
E042060	Vehicle Running Expenses	Exp	(26,250)	(26,250)	(9,573)	**(10,867)**
E042065	Legal Expenses	Exp	(10,000)	(10,000)	(3,332)	**(4,244)**
E042070	Garden Expenses	Exp	(20,000)	(20,000)	(6,664)	**(7,149)**
E042075	Conference & Training	Exp	(6,000)	(6,000)	(2,000)	**(2,522)**
E042080	Computer Support	Exp	(193,268)	(193,268)	(149,451)	**(136,156)**
E042085	Other Expenses	Exp	(11,499)	(11,499)	(3,828)	**(6,432)**
E042090	Administration Allocated	Exp	(252,156)	(252,156)	(84,052)	**(84,052)**
E042095	Fringe Benefits Tax	Exp	(18,500)	(18,500)	(4,625)	**(7,522)**
E042100	Staff Uniforms	Exp	(3,740)	(3,740)	0	**(1,372)**
E042105	Minor Furniture & Equipment	Exp	(1,500)	(1,500)	0	**0**
E042120	Depreciation - Other Governance	Exp	(130,550)	(130,550)	(43,508)	**(42,563)**
E042125	Less Administation Allocated	Exp	1,824,297	1,824,297	608,096	**608,099**
E042170	Staff Professional Subscriptions	Exp	(1,000)	(1,000)	(332)	**(1,018)**
			(252,158)	(251,158)	(224,290)	**(154,349)**
	Total Governance Income		9,330	9,330	664	**0**
	Total Governance Expenditure		(541,131)	(540,131)	(342,783)	**(246,893)**
	Law, Order & Public Safety					
	Fire Prevention					
I051010	BFB Operating Grant	Inc	73,100	73,100	36,550	**36,550**
I051015	Sale of Fire Maps	Inc	50	50	16	**24**
I051025	Contributions and Reimbursements	Inc	500	500	0	**0**
I051030	Bush Fire Infringements	Inc	2,500	2,500	0	**(123)**
I051035	ESL Admin Fee	Inc	4,000	4,000	0	**4,400**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
I051070	Other Bushfire Grants Income	Inc	185,143	185,143	7,500	**48,745**
I051075	SES Operating Grant	Inc	30,743	30,743	15,370	**4,050**
			296,036	296,036	59,436	**93,646**
E051005	BFB Operation Expenditure	Exp	(73,099)	(73,099)	(40,467)	**(50,973)**
E051010	Communication Mtce	Exp	(5,501)	(5,501)	(1,895)	**(2,034)**
E051015	Advertising & Other Expenses	Exp	(2,500)	(2,500)	(2,500)	**(330)**
E051020	Fire Fighting/Emergency Services Expenses	Exp	(14,801)	(14,801)	(4,924)	**(1,167)**
E051025	Town Block Burn Off	Exp	(15,001)	(15,001)	(8,192)	**(7,098)**
E051030	Bushfire Risk Mitigation Coordinator	Exp	(170,143)	(170,143)	(45,188)	**(46,723)**
E051040	Other Bushfire Expenditure	Exp	(19,001)	(19,001)	(3,831)	**(2,536)**
E051045	Mt Latham & Condinning Repeats	Exp	(3,500)	(3,500)	(1,156)	**(393)**
E051048	Weather station - Upgrade system and maintenance	Exp	(5,000)	(5,000)	(1,664)	**0**
E051060	SES Operation Expenditure	Exp	(30,743)	(30,743)	(11,535)	**(4,082)**
E051100	Administration Allocated	Exp	(94,460)	(94,460)	(31,484)	**(31,487)**
E051190	Depreciation - Fire Prevention	Exp	(105,337)	(105,337)	(35,108)	**(32,507)**
			(539,086)	(539,086)	(187,944)	**(179,329)**
	Animal Control					
I052005	Dog Fines and Fees	Inc	4,500	4,500	1,500	**230**
I052010	Hire of Animal Traps	Inc	100	100	32	**19**
I052015	Dog Registration	Inc	4,000	4,000	2,000	**2,643**
I052016	Cat Registration	Inc	2,500	2,500	1,250	**911**
			11,100	11,100	4,782	**3,803**
E052005	Ranger Salary	Exp	(19,701)	(19,701)	(6,817)	**(6,359)**
E052007	Ranger Telephone	Exp	(500)	(500)	(164)	**(131)**
E052010	Pound Maintenance	Exp	(4,704)	(4,704)	(1,586)	**(1,437)**
E052015	Dog Control Insurance	Exp	(636)	(636)	(636)	**(636)**
E052020	Legal Fees	Exp	(1,500)	(1,500)	(500)	**0**
E052025	Training & Conference	Exp	(1,000)	(1,000)	(332)	**0**
E052030	Ranger Services Other	Exp	(10,000)	(10,000)	(3,324)	**(895)**
E052033	Loss on Sale of Asset	Exp	(179)	(179)	(56)	**0**
E052035	Administration Allocated	Exp	(53,951)	(53,951)	(17,980)	**(17,984)**
E052190	Depreciation - Animal Control	Exp	(3,060)	(3,060)	(1,016)	**(1,015)**
			(95,231)	(95,231)	(32,411)	**(28,457)**
	Other Law, Order & Public Safety					
I053005	Abandoned Vehicles/Fines	Inc	50	50	0	**0**
I053060	Other law, Order & Public Safety Grants	Inc	30,677	30,677	0	**25**
			30,727	30,727	0	**25**
E053005	Abandoned Vehicles	Exp	(500)	(500)	(164)	**0**
E053045	CCTV & Security	Exp	(5,000)	(5,000)	(1,664)	**(1,810)**
E053055	Mosquito Control	Exp	(9,500)	(9,500)	(3,156)	**(2,016)**
E053056	Community Water Supply Programme	Exp	0	0	0	**(625)**
E053090	Depreciation - Other Law, Order & Public Safety	Exp	(26,703)	(26,703)	(8,896)	**(7,395)**
			(41,703)	(41,703)	(13,880)	**(11,846)**
	Total Law, Order & Public Safety Income		337,863	337,863	64,218	**97,474**
	Total Law, Order & Public Safety Expenditure		(676,020)	(676,020)	(234,235)	**(219,631)**
	Health					
	Maternal & Infant Health					
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(7,347)	(7,347)	(2,444)	**(2,354)**
			(7,347)	(7,347)	(2,444)	**(2,354)**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
	Preventative Services - Admin & Inspections					
I074005	Food Licences & Fees	Inc	800	800	264	**368**
			800	800	264	**367**
E074015	Other Control Expenses	Exp	(2,000)	(2,000)	(664)	**(566)**
E074100	Administration Allocated	Exp	(50,025)	(50,025)	(16,672)	**(16,675)**
			(52,025)	(52,025)	(17,336)	**(17,241)**
	Other Health					
I076010	Rent - Medical Centre-Dentist	Inc	4,819	4,819	1,604	**1,605**
I076015	Reimbursements - Medical Practice	Inc	2,600	2,600	864	**0**
I076040	Reimbursements - Dr Kumar	Inc	1,500	1,500	0	**230**
			8,919	8,919	2,468	**1,835**
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(24,709)	(24,709)	(9,622)	**(6,238)**
E076025	Depreciation - Other Health	Exp	(59,952)	(59,952)	(19,980)	**(18,452)**
E076030	Doctors Vehicle Mtce	Exp	(3,000)	(3,000)	(1,268)	**(1,151)**
E076040	St Lukes Medical Services	Exp	(100,000)	(100,000)	(33,332)	**(33,333)**
			(187,661)	(187,661)	(64,202)	**(59,174)**
	Health - Preventative Services					
E077010	Analytical Expenses	Exp	(535)	(535)	(535)	**(493)**
			(535)	(535)	(535)	**(493)**
	Total Health Income		9,719	9,719	2,732	**2,202**
	Total Health Expenditure		(247,568)	(247,568)	(84,517)	**(79,262)**
	Education & Welfare					
	Pre Schools					
I083035	Day Care Lease	Exp	10,232	10,232	3,408	**3,490**
I083036	Day Care Reimbursements	Exp	5,000	5,000	1,666	**473**
			15,232	15,232	5,074	**3,963**
E080010	Kindegarten Maintenance (Daycare)	Exp	(12,762)	(12,762)	(4,979)	**(2,786)**
E080190	Depreciation - Pre-Schools	Exp	(26,412)	(26,412)	(8,804)	**(8,734)**
			(39,174)	(39,174)	(13,783)	**(11,520)**
	Other Education					
	Homecare Program					
I082010	CHSP Grant	Inc	342,312	342,312	114,104	**148,065**
I082020	CHSP Fee for Service	Inc	51,278	51,278	17,092	**14,484**
I082025	Donations	Inc	500	500	164	**0**
I082031	Homecare - Other Income	Inc	10,380	10,380	3,460	**0**
I082040	HCP Client Daily Fee	Inc	0	0	0	**1,429**
I082055	Support at Home Grant	Inc	372,310	372,310	124,100	**84,429**
			776,780	776,780	258,920	**248,405**
E082010	Homecare Salaries	Exp	(610,407)	(610,407)	(211,293)	**(133,844)**
E082015	Maintenance & Gardening	Exp	(25,000)	(25,000)	(8,653)	**(19,559)**
E082030	Superannuation	Exp	(73,803)	(73,803)	(25,546)	**(15,840)**
E082035	Other Expenses	Exp	(8,000)	(8,000)	(2,660)	**(538)**
E082040	Travelling - Mileage	Exp	(15,000)	(15,000)	(5,000)	**(3,448)**
E082045	Staff Training	Exp	(5,000)	(5,000)	(1,664)	**(497)**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E082055	Subscriptions	Exp	(2,000)	(2,000)	(664)	**(2,028)**
E082060	Postage & Freight	Exp	(1,500)	(1,500)	(500)	**(841)**
E082063	Telephone Expenses	Exp	(3,000)	(3,000)	(1,000)	**(807)**
E082065	Printing & Stationery	Exp	(2,000)	(2,000)	(664)	**(139)**
E082070	Insurance	Exp	(20,706)	(20,706)	(20,706)	**(19,716)**
E082075	Building Maintenance	Exp	(6,000)	(6,000)	(1,992)	**(131)**
E082080	Plant & Equipment Mtce	Exp	(16,000)	(16,000)	(5,328)	**(10,717)**
E082083	Computer Equipment and Support	Exp	(12,000)	(12,000)	(3,996)	**(2,241)**
E082085	Consumable Supplies	Exp	(3,000)	(3,000)	(1,000)	**(1,859)**
E082090	Homecare Equipment and Catering Supplies	Exp	(1,000)	(1,000)	(332)	**(152)**
E082095	Support at Home Expenses	Exp	(54,000)	(54,000)	(17,996)	**(14,547)**
E082100	Administration Allocated	Exp	(20,937)	(20,937)	(6,976)	**(6,979)**
E082105	Fringe Benefits Tax	Exp	(6,000)	(6,000)	(2,000)	**0**
E082120	Loss on Sale of Asset	Exp	(922)	(922)	(304)	**0**
E082190	Depreciation - Homecare	Exp	(22,812)	(22,812)	(7,600)	**(3,765)**
			(909,087)	(909,087)	(325,874)	**(237,648)**
	Other Welfare					
I083010	Wagin Frail Aged Reimb	Inc	8,720	8,720	8,720	**4,360**
			8,720	8,720	8,720	**4,360**
E083010	Wagin Frail Aged Exp	Exp	(8,719)	(8,719)	(8,718)	**(8,719)**
			(8,719)	(8,719)	(8,718)	**(8,719)**
	Total Education & Welfare Income		800,732	800,732	272,714	**256,728**
	Total Education & Welfare Expenditure		(956,980)	(956,980)	(348,375)	**(257,887)**
	Community Amenities					
	Sanitation - Household Refuse					
I101005	Domestic Collection	Inc	317,100	317,100	317,100	**317,000**
I102020	Refuse Site Fees	Inc	20,000	20,000	6,664	**9,503**
			337,100	337,100	323,764	**326,503**
E101005	Domestic Refuse Collection	Exp	(64,300)	(64,300)	(21,432)	**(19,127)**
E101006	Green Waste Collection	Exp	(32,550)	(32,550)	(10,848)	**(9,513)**
E101010	Recycling Residential	Exp	(74,800)	(74,800)	(24,924)	**(22,644)**
E101015	Refuse Site Mtce	Exp	(187,776)	(187,776)	(62,580)	**(63,420)**
			(359,426)	(359,426)	(119,784)	**(114,704)**
	Sanitation - Other					
I102002	Commercial Collection Charges	Inc	78,540	78,540	78,540	**78,960**
I102005	Reimbursement Drummuster	Inc	1,000	1,000	0	**65**
I102010	Charges Bulk Rubbish	Inc	17,000	17,000	5,664	**6,160**
			96,540	96,540	84,204	**85,185**
E102005	Commercial Collection	Exp	(18,850)	(18,850)	(6,280)	**(5,645)**
E102010	Bulk Cardboard Collection	Exp	(21,800)	(21,800)	(7,264)	**(6,320)**
E102020	Recycling Commercial	Exp	(15,100)	(15,100)	(5,032)	**(4,633)**
E102190	Depreciation - Sanitation	Exp	(6,600)	(6,600)	(2,196)	**(2,216)**
			(62,350)	(62,350)	(20,772)	**(18,814)**
	Sewerage					
I104005	Septic Tank Fees	Inc	500	500	164	**0**
			500	500	164	**0**
E104005	Sewerage Treatment Plant	Exp	(50)	(50)	(16)	**(59)**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
			(50)	(50)	(16)	**(59)**
	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	18,000	18,000	6,000	**1,535**
			18,000	18,000	6,000	**1,535**
E106005	Town Planning Expenses	Exp	(23,000)	(23,000)	(7,664)	**(18,037)**
E106100	Administration Allocated	Exp	(70,639)	(70,639)	(23,544)	**(23,546)**
			(93,639)	(93,639)	(31,208)	**(41,583)**
	Other Community Amenities					
I107005	Cemetery Fees	Inc	17,000	17,000	5,664	**5,619**
I107010	Community Bus Income	Inc	2,500	2,500	832	**1,793**
			19,500	19,500	6,496	**7,412**
E107005	Cemetery Mtce	Exp	(55,501)	(55,501)	(18,492)	**(34,055)**
E107010	Public Convenience Mtce	Exp	(54,539)	(54,539)	(19,336)	**(21,473)**
E107015	Community Bus Operating	Exp	(3,000)	(3,000)	(992)	**(1,641)**
E107100	Administration Allocated	Exp	(108,969)	(108,969)	(36,320)	**(36,323)**
E107190	Depreciation - Other Comm Amenities	Exp	(53,879)	(53,879)	(17,956)	**(18,517)**
			(275,888)	(275,888)	(93,096)	**(112,009)**
	Total Community Amenities Income		471,640	471,640	420,628	**420,635**
	Total Community Amenities Expenditure		(791,353)	(791,353)	(264,876)	**(287,165)**
	Recreation & Culture					
	Public Halls & Civic Centres					
I111005	Town Hall Hire	Inc	1,800	1,800	600	**120**
			1,800	1,800	600	**120**
E111005	Town Hall Mtce	Exp	(50,307)	(50,307)	(19,779)	**(11,490)**
E111010	Other Halls Mtce	Exp	(5,930)	(5,930)	(4,112)	**(3,886)**
E111190	Depreciation - Public Halls	Exp	(206,702)	(206,702)	(68,900)	**(69,319)**
			(262,939)	(262,939)	(92,791)	**(84,695)**
	Swimming Pool					
I112010	Swimming Pool Admission	Inc	25,000	25,000	0	**752**
			25,000	25,000	0	**752**
E112015	Swimming Pool Maintenance	Exp	(142,560)	(142,560)	(53,270)	**(35,569)**
E112020	Swimming Pool Other Expenses	Exp	0	0	0	**(277)**
E112040	Swimming Pool Contract Staff	Exp	(130,000)	(130,000)	(13,000)	**0**
E113076	Interest on Loan 139 - Swimming Pool	Exp	(5,970)	(5,970)	(1,492)	**(1,578)**
E112190	Depreciation - Swimming Pools	Exp	(233,098)	(233,098)	(77,692)	**(78,021)**
			(511,628)	(511,628)	(145,454)	**(115,445)**
	Other Recreation & Sport					
I113005	Sportsground Rental	Inc	8,794	8,794	4,397	**1,114**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
I113015	Power Reimbursements	Inc	8,000	8,000	2,664	**1,000**
I113020	Recreation Centre Hire	Inc	3,000	3,000	1,000	**1,912**
I113025	Reimbursements Other	Inc	1,000	1,000	1,000	**0**
I113030	Rec Centre Equipment Contributions	Inc	1,800	1,800	0	**0**
I113035	Sporting Club Leases	Inc	2,000	2,000	2,000	**767**
I113040	Other Recreation & Sport Grants & Contributions	Inc	24,095	24,095	0	**12,950**
I113055	Eric Farrow Pavillion Hire	Inc	5,000	5,000	1,664	**914**
I113065	Community Gym Membership	Inc	11,000	11,000	3,664	**5,499**
I113079	SS Loan 142 - Interest & Gtee Fee Revenue	Inc	2,992	2,992	0	**0**
			67,681	67,681	16,389	**24,156**
E113005	Sportsground Mtce	Exp	(144,524)	(144,524)	(48,148)	**(57,366)**
E113010	Sportsground Building Mtce	Exp	(32,222)	(32,222)	(16,611)	**(15,680)**
E113015	Wetlands Park Mtce	Exp	(81,196)	(81,196)	(27,056)	**(33,790)**
E113020	Parks & Gardens Mtce	Exp	(66,845)	(66,845)	(22,204)	**(29,434)**
E113030	Recreation Centre Mtce	Exp	(73,306)	(73,306)	(30,288)	**(26,087)**
E113035	Rec Staff Salaries	Exp	(1,000)	(1,000)	(343)	**0**
E113045	Other Expenses	Exp	(1,002)	(1,002)	(332)	**(597)**
E113050	Norring Lake Mtce	Exp	(8,083)	(8,083)	(2,688)	**(1,439)**
E113053	Parkland and Public Place Signage Renewal Program	Exp	(10,000)	(10,000)	(3,332)	**0**
E113054	Wagin Pump Track - Community Consultation & Grant Application	Exp	(10,000)	(10,000)	(3,332)	**0**
E113065	Eric Farrow Pavilion Mtce	Exp	(44,178)	(44,178)	(16,767)	**(14,741)**
E113070	Rec Centre Sports Equipment	Exp	(1,000)	(1,000)	(332)	**0**
E113078	Interest on Loan 142 - SSL Bowls Club	Exp	(2,992)	(2,992)	0	**(1,517)**
E113095	Community Gym Expenditure	Exp	(14,694)	(14,694)	(4,888)	**(3,906)**
E113100	Administration Allocated	Exp	(225,016)	(225,016)	(75,004)	**(75,005)**
E113190	Depreciation - Other Rec & Sport	Exp	(404,701)	(404,701)	(134,892)	**(135,517)**
			(1,120,759)	(1,120,759)	(386,217)	**(395,192)**
	Library					
I115010	Reimbursements & Grants	Inc	2,426	2,426	808	**208**
			2,426	2,426	808	**208**
E115005	Library Staff Salaries	Exp	(64,463)	(64,463)	(22,310)	**(26,942)**
E115010	Superannuation	Exp	(6,686)	(6,686)	(2,313)	**(1,268)**
E115013	Staff Training	Exp	(4,000)	(4,000)	(1,332)	**0**
E115015	Court House (Library) Maintenance	Exp	(12,614)	(12,614)	(5,607)	**(5,419)**
E115020	Library Other Expenses	Exp	(3,000)	(3,000)	(992)	**(597)**
E115025	Public Library Materials Funding (Grant) Expenses	Exp	(7,426)	(7,426)	(4,140)	**(4,588)**
E115035	Postage & Freight	Exp	(500)	(500)	(332)	**0**
E115190	Depreciation - Libraries	Exp	(4,285)	(4,285)	(1,424)	**(1,347)**
			(102,974)	(102,974)	(38,450)	**(40,161)**
	Other Culture					
I116065	Electronic Sign Advertising Income	Inc	2,500	2,500	832	**1,747**
I119030	Community Events Income	Inc	13,000	13,000	6,500	**(694)**
I119031	Other Culture Grant Funds & Contributions	Inc	15,130	15,130	5,040	**0**
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	Inc	208	208	0	**0**
			30,838	30,838	12,372	**1,053**
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	0	**0**
E116010	Woolorama Costs & Maintenance	Exp	(82,371)	(82,371)	(27,432)	**(3,734)**
E113077	Interest on Loan 141 - SSL Wagin Ag	Exp	(175)	(175)	0	**0**
E116015	Community Centre Mtce	Exp	(16,021)	(16,021)	(6,234)	**(4,219)**
E116020	Historical Village	Exp	(2,616)	(2,616)	(2,178)	**(2,595)**
E116025	Heritage Review	Exp	(12,130)	(12,130)	(8,084)	**0**
E116045	Community Development Events	Exp	(51,500)	(51,500)	(10,000)	**(2,967)**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E116046	Christmas Decorations - Maintenance and Prizes	Exp	(4,499)	(4,499)	(1,488)	**0**
E116055	Other Culture Grant Funds & Contributions Exp	Exp	0	0	0	**(760)**
E116060	Little Gem Theatre Expenditure	Exp	(3,500)	(3,500)	(1,891)	**(1,687)**
E116065	Electronic Sign Maintenance	Exp	(4,500)	(4,500)	(1,488)	**(1,392)**
E116075	Other Culture Building Maintenance	Exp	(22,961)	(22,961)	(10,143)	**(9,369)**
E116190	Depreciation - Other Culture	Exp	(40,444)	(40,444)	(13,480)	**(13,628)**
			(241,217)	(241,217)	(82,418)	**(40,351)**
	Total Recreation & Culture Income		127,745	127,745	30,169	**26,289**
	Total Recreation & Culture Expenditure		(2,239,517)	(2,239,517)	(745,330)	**(675,843)**
	Transport					
	Streets Roads Bridges & Depot Construction					
I121005	Direct Road Grants	Inc	201,545	201,545	201,545	**201,545**
I121010	Road Project Grants	Inc	574,406	574,406	229,761	**86,424**
I121015	Roads to Recovery Grant	Inc	593,064	593,064	0	**23,091**
I121025	Contribution - Street Lighting	Inc	8,075	8,075	0	**0**
I121070	Roads Grants - Other	Inc	72,694	72,694	24,228	**0**
			1,449,784	1,449,784	455,534	**311,060**
	Streets Roads Bridges & Depot Maintenance					
I122055	Diesel Fuel Rebate Income	Inc	40,000	40,000	13,332	**14,865**
			40,000	40,000	13,332	**14,865**
E122005	Road Maintenance & Maintenance Grading	Exp	(407,005)	(407,005)	(135,664)	**(201,796)**
E122007	Rural Tree Pruning	Exp	(80,001)	(80,001)	(26,656)	**(31,593)**
E122008	Rural Spraying	Exp	(10,000)	(10,000)	(3,324)	**(8,441)**
E122009	Town Site Spraying	Exp	(25,000)	(25,000)	(8,328)	**(16,566)**
E122010	Depot Mtce	Exp	(19,191)	(19,191)	(8,124)	**(7,998)**
E122011	Town Reserve & Verge Mtce	Exp	(19,998)	(19,998)	(6,660)	**(2,693)**
E122012	Bridge & Drainage Mtce	Exp	(24,750)	(24,750)	(8,244)	**(965)**
E122020	Footpath Mtce	Exp	(6,001)	(6,001)	(1,996)	**(3,644)**
E122025	Street Cleaning	Exp	(45,000)	(45,000)	(14,992)	**(15,124)**
E122030	Street Trees	Exp	(84,999)	(84,999)	(28,320)	**(13,450)**
E122035	Traffic & Street Signs Mtce	Exp	(3,999)	(3,999)	(1,324)	**(337)**
E122045	Townscape	Exp	(40,001)	(40,001)	(13,320)	**(11,831)**
E122050	Crossovers	Exp	(1,001)	(1,001)	(328)	**(406)**
E122055	RAMM Roads Database	Exp	(15,000)	(15,000)	(7,500)	**(8,756)**
E122060	Street Lighting	Exp	(85,000)	(85,000)	(28,332)	**(26,997)**
E122090	Graffiti Removal	Exp	(500)	(500)	(164)	**0**
E122100	Administration Allocated	Exp	(102,777)	(102,777)	(34,256)	**(34,259)**
E122190	Depreciation - Roads	Exp	(1,963,682)	(1,963,682)	(654,548)	**(653,120)**
			(2,933,905)	(2,933,905)	(982,080)	**(1,037,976)**
	Road Plant Purchases					
I122100	Profit on Sale of Asset	Inc	36,287	36,287	0	**0**
			36,287	36,287	0	**0**
	Aerodrome					
I126020	Aerodrome Hangar Lease	Inc	12,208	12,208	6,104	**5,549**
I126025	Aerodrome - Other Income	Inc	500	500	250	**0**
			12,708	12,208	6,354	**5,548**
E126005	Aerodrome Maintenance	Exp	(17,087)	(17,087)	(6,548)	**(6,581)**
E126190	Depreciation - Aerodromes	Exp	(47,949)	(47,949)	(15,980)	**(22,799)**
			(65,036)	(65,036)	(22,528)	**(29,380)**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
	Total Transport Income		1,538,779	1,538,279	475,220	**331,473**
	Total Transport Expenditure		(2,998,941)	(2,998,941)	(1,004,608)	**(1,067,356)**
	Economic Services					
	Rural Services					
I131020	Landcare Reimbursements	Inc	0	0	0	**131**
			0	0	0	**131**
E131020	Landcare	Exp	0	0	0	**(131)**
E131030	Rural Towns Program	Exp	(11,998)	(11,998)	(3,996)	**(2,908)**
E131100	Administration Allocated	Exp	(37,457)	(37,457)	(12,484)	**(12,486)**
E131140	Water Management Plan / Harvesting	Exp	(18,540)	(18,540)	(6,168)	**(3,004)**
			(67,995)	(67,995)	(22,648)	**(18,529)**
	Tourism & Area Promotion					
I132005	Caravan Park Fees	Inc	70,000	70,000	23,332	**31,156**
I132010	Reimbursements	Inc	1,000	1,000	332	**0**
I132015	RV Area Fees	Inc	7,000	7,000	2,332	**2,736**
			78,000	78,000	25,996	**33,892**
E132020	Caravan Park Mtce	Exp	(90,047)	(90,047)	(30,610)	**(34,775)**
E132025	Subsidy Historic Village	Exp	(8,500)	(8,500)	0	**0**
E132035	RV Area Maintenance	Exp	(9,997)	(9,997)	(3,324)	**(3,419)**
E132040	Tourism Promotion & Subscripts	Exp	(15,097)	(15,097)	(5,028)	**(5,777)**
E132050	Administration Allocated	Exp	(132,929)	(132,929)	(44,308)	**(44,310)**
E132190	Depreciation - Tourism	Exp	(10,550)	(10,550)	(3,516)	**(4,450)**
			(267,120)	(267,120)	(86,786)	**(92,731)**
	Building Control					
I133005	Building Licenses	Inc	8,000	8,000	2,664	**6,203**
			8,000	8,000	2,664	**6,203**
E133005	Building Surveyor Salary	Exp	(7,786)	(7,786)	(2,692)	**(2,704)**
E133008	Building Surveyor Superannuation	Exp	(905)	(905)	(311)	**(295)**
E133015	Building Demolition	Exp	0	0	0	**0**
E133100	Administration Allocated	Exp	(50,037)	(50,037)	(16,676)	**(16,679)**
			(58,728)	(58,728)	(19,679)	**(19,678)**
	Other Economic Services					
I134005	Water Sales	Inc	25,000	25,000	8,332	**6,821**
			25,000	25,000	8,332	**6,821**
E134005	Water Supply - Standpipes	Exp	(26,501)	(26,501)	(8,820)	**(7,365)**
E134020	Land Sale Costs	Exp	(500)	(500)	(164)	**(142)**
E134190	Depreciation - Other Economic Services	Exp	(2,060)	(2,060)	(684)	**(692)**
			(29,061)	(29,061)	(9,668)	**(8,199)**
	Total Economic Services Income		111,000	111,000	36,992	**47,047**
	Total Economic Services Expenditure		(422,904)	(422,904)	(138,781)	**(139,136)**
	Other Property & Services					
	Private Works					
I141005	Private Works Income	Inc	30,000	30,000	10,000	**9,504**
			30,000	30,000	10,000	**9,504**

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COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E141005	Private Works	Exp	(15,000)	(15,000)	(4,992)	**(30,476)**
E141100	Administration Allocated	Exp	(4,645)	(4,645)	(1,548)	**(13,419)**
			(19,645)	(19,645)	(6,540)	**(43,895)**
	Public Works Overheads					
I143040	Workers Compensation	Inc	50,000	50,000	16,664	**20,538**
			50,000	50,000	16,664	**20,538**
E143005	Engineering Salaries	Exp	(130,040)	(130,040)	(45,013)	**(36,493)**
E143007	Engineering Administration Salaries	Exp	(53,612)	(53,612)	(18,558)	**(17,132)**
E143009	Housing Allowance Works	Exp	(23,000)	(23,000)	(7,960)	**(7,521)**
E143010	Engineering Consultant	Exp	(10,500)	(10,500)	0	**0**
E143020	Engineering Superannuation	Exp	(45,576)	(45,576)	(15,773)	**(54,311)**
E143025	Engineering - Other Expenses	Exp	(5,000)	(5,000)	(1,660)	**(679)**
E143030	Sick Holiday & Allowances Pay	Exp	(249,339)	(249,339)	(83,112)	**(57,160)**
E143040	Workers Compensation	Exp	(50,000)	(50,000)	(19,456)	**(26,992)**
E143045	Insurance on Works	Exp	(65,644)	(65,644)	(65,642)	**(65,332)**
E143050	Protective Clothing	Exp	(4,000)	(4,000)	(1,328)	**(2,973)**
E143055	Fringe Benefits	Exp	(500)	(500)	0	**0**
E143065	MOW - Vehicle Expenses	Exp	(6,000)	(6,000)	(1,996)	**(2,646)**
E143070	Minor Furniture & Equipment	Exp	(1,500)	(1,500)	(500)	**0**
E143075	Telephone Expenses	Exp	(500)	(500)	(164)	**(131)**
E143080	Staff Licenses	Exp	(500)	(500)	(164)	**(300)**
E143085	Safety Equipment & Meetings	Exp	(2,500)	(2,500)	(832)	**(582)**
E143090	Conferences & Courses	Exp	(2,000)	(2,000)	(664)	**0**
E143095	Staff Training	Exp	(2,999)	(2,999)	(988)	**(5,772)**
E143105	Administration Allocated	Exp	(40,258)	(40,258)	(13,416)	**(1,548)**
E143200	LESS PWOH ALLOCATED	Exp	643,468	643,468	214,488	**257,660**
			(50,000)	(50,000)	(62,738)	**(21,912)**
	Plant Operation Costs					
I144005	Sale of Scrap	Inc	500	500	164	**0**
I144010	Reimbursements	Inc	2,000	2,000	664	**1,650**
			2,500	2,500	828	**1,650**
E144010	Fuel & Oils	Exp	(245,009)	(245,009)	(81,664)	**(76,193)**
E144020	Tyres & Tubes	Exp	(18,000)	(18,000)	(6,000)	**(2,632)**
E144030	Parts & Repairs	Exp	(85,000)	(85,000)	(28,328)	**(24,268)**
E144040	Plant Repair - Wages	Exp	(25,000)	(25,000)	(8,328)	**(10,069)**
E144050	Insurance and Licences	Exp	(34,506)	(34,506)	(34,504)	**(33,642)**
E144060	Minor Tools and Consumables	Exp	(6,000)	(6,000)	(2,000)	**(141)**
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(1,000)	(332)	**0**
E144075	Minor Plant & Equipment <$5000	Exp	(10,000)	(10,000)	(3,328)	**(2,064)**
E144200	LESS POC ALLOCATED-PROJECTS	Exp	421,841	421,841	140,612	**137,745**
			(2,674)	(2,674)	(23,872)	**(11,264)**
	Salaries & Wages					
E146010	Gross Salaries, Allowances & Super	Exp	(3,275,408)	(3,275,408)	(1,133,793)	**(1,082,777)**
E146200	Less Sal , Allow, Super Allocated	Exp	3,275,408	3,275,408	1,133,793	**1,082,777**
			0	0	0	**0**
	Unclassified					
I147005	Commission - Vehicle Licensing	Inc	60,000	60,000	20,000	**20,679**
I147006	Commission - TransWA	Inc	500	500	164	**87**
I147050	Council Staff Housing Rental	Inc	23,400	23,400	7,800	**8,100**
I147070	Council Housing Reimbursements	Inc	10,000	10,000	3,332	**1,689**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
I147085	NAB Buiding Rent	Inc	9,568	9,568	3,188	**3,257**
I147100	Profit on Sale of Asset	Inc	0	0	0	**9,735**
			103,468	103,468	34,484	**43,547**
E147015	Community Requests & Events - CEO Allocation	Exp	(2,000)	(2,000)	(664)	**0**
E147031	Novated Lease Clearing Account	Exp	0	0	0	**0**
E147035	Banking Errors	Exp	0	0	0	**2**
E147050	Council Housing Maintenance	Exp	(130,077)	(130,077)	(47,421)	**(36,487)**
E147051	Interest on Loan 137 - Staff Housing	Exp	(2,941)	(2,941)	(980)	**(1,113)**
E147053	Interest on Loan 143 - Staff Housing	Exp	(10,399)	(10,399)	(5,199)	**0**
E147055	Consultants / Contractors	Exp	(40,000)	(40,000)	(10,000)	**(32,360)**
E147070	4WD Resource Sharing Group	Exp	(1,000)	(1,000)	(332)	**0**
E147075	Employee Assistance	Exp	(3,600)	(3,600)	(1,200)	**(1,818)**
E147090	Building Maintenance	Exp	(1,964)	(1,964)	(644)	**(5,354)**
E147100	Administration Allocated	Exp	(230,420)	(230,420)	(76,804)	**(76,807)**
E147115	Occupational Health & Safety (OHS)	Exp	(5,500)	(5,500)	(1,828)	**(502)**
E147130	Depreciation - Unclassified	Exp	(172,699)	(172,699)	(57,564)	**(54,527)**
E147150	Community Requests Budget	Exp	(45,065)	(45,065)	(15,020)	**(9,600)**
E147151	Community Donations/Sponsorship	Exp	(4,112)	(4,112)	(1,368)	**(2,000)**
			(649,777)	(649,777)	(219,024)	**(220,566)**
	Total Other Property & Services Income		185,968	185,968	61,976	**75,239**
	Total Other Property & Services Expenditure		(722,096)	(722,096)	(312,174)	**(297,637)**
	Total Income		**7,384,309**	**7,383,809**	**4,740,036**	**4,624,227**
	Total Expenditure		**(10,069,490)**	**(10,068,490)**	**(3,604,909)**	**(3,443,238)**
	Net Deficit (Surplus)		**(2,685,181)**	**(2,684,681)**	**1,135,127**	**1,180,989**

8.1.2 STATEMENT OF PAYMENTS FROM MUNICIPAL FUND & TRANSACTION CARDS – SEPTEMBER 2026

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 October 2026 totalling $1,195,616.16 as listed in Attachment 1.**

2. **RECEIVE the statement of payments using credit and fuel cards during October 2026 totalling $8,399.24 as listed in Attachment 2**

BRIEF SUMMARY

This item presents the statement of payments paid during October 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 2026/27 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 31 October 2026

Municipal Funds Account - List of Payments

Chq/EFT	Date	Name	Description	Amount
Bpay	15/10/2026	Western Power	Disconnect and Reconnect Power Supply for Upgrade Works - Sportsground	(8,025.53)
EFT18210	01/10/2026	Anthony Kuriakose	Bond Refund - Community Gym Fob	(50.00)
EFT18211	01/10/2026	Rasmus Rebban	Bond Refund - Community Gym Fob	(155.00)
EFT18212	01/10/2026	3E Advantage Pty Limited	Photocopier Charges - September 2026	(1,167.09)
EFT18213	01/10/2026	A G Brookes Excavations	Pushing sand and Gravel - Wagin Cottage Homes Development / Pushing Sand and Gravel - Omdurman Street New Staff Houses / Transport Steel Roller - Robinson Road	(8,448.00)
EFT18214	01/10/2026	Alexander Galt And Co Pty Ltd	Wheelbarrow - Works Minor Equipment / Screws - Recreation Centre / Grinding Disk - Cemetery Plaque Expenses / Distilled Water - Works Consumables / Paint Brushes - Wetlands Park / Builder Lime - Omdurman Street New Staff Housing / Sealant - Footpath Maintenance / Painting Supplies - Khedive Street Residence / Fuel Can - Homecare / Wire and Fluoros - Community Gym / Sliding Door Track and Roller - Sportsground Public Toilets / Clean Strip Disks - NAB Building	(640.20)
EFT18215	01/10/2026	Apps Plumbing & Gas Wagin	Repair Water Leak - RV Area / Locate and Connect Scheme Water to Reticulation Tank - Caravan Park / Annual Backflow Device Testing - Standpipes / Replace Broken Toilet Pan - Wetlands Park Public Toilets	(3,309.90)
EFT18216	01/10/2026	Arrow Bronze	Plaque - Cemetery Niche Wall	(1,779.43)
EFT18217	01/10/2026	B L Woodhouse	Fix Tyre and Service - Kubota Mower (P18) / Mosquito Control / Fix Oil Leak - Case Loader (P11) / Boundary Walls - Omdurman Street New Staff Houses / Repairs - Cement Mixer (P30) / Install New Spring - Isuzu Tip Truck (P42) / Plant Service - Refuse Site Genset / Repair Small Engine - Homecare	(4,340.00)
EFT18218	01/10/2026	BGL Solutions	Supply & Apply Insecticide for Black Beetle - Sportsground Oval	(2,845.70)
EFT18220	01/10/2026	Bunnings Group Ltd (Australia)	Gardening Equipment - Homecare / Floor Vent - Town Hall	(696.86)
EFT18221	01/10/2026	Chubb Security Australia	Monitor Dialler - Admin Office and Medical Centre - 1 October - 31 December 2026	(429.24)
EFT18222	01/10/2026	City Of Albany	Annual Spydus License and Support - Library	(5,046.80)
EFT18223	01/10/2026	Easi Novated Leasing	Novated Lease - Staff	(605.47)
EFT18224	01/10/2026	Exelnetwork Pty Ltd	Calibrate Test and Tag Machine / Purchase of Testing Tags	(447.98)
EFT18225	01/10/2026	Goodyear Autocare Wagin	New Tyres and Wheel Alignment - Works Leading Hand Vehicle (P38) / Replace Tyre Tube - Kubota Mower (P18)	(1,325.00)
EFT18226	01/10/2026	Kathryn Wilkinson	Reimbursement for Fuel for Transfer to Perth - Homecare	(111.34)
EFT18227	01/10/2026	Liberty Oil Australia Pty Ltd	Diesel & Unleaded Fuel - Stock	(17,963.40)
EFT18228	01/10/2026	Lite N' Easy Perth Pty Ltd	HCP Client Expense	(390.37)
EFT18229	01/10/2026	Narrogin Packaging And Motorcycles	Reticulation Supplies - Other Parks	(263.00)
EFT18230	01/10/2026	Pool & Pump Services	Supply and Install Two Pool Controllers - Swimming Pool	(34,673.82)
EFT18231	01/10/2026	Precision Laser Systems	Slope Meter - Komatsu Grader (P12)	(357.50)
EFT18232	01/10/2026	Property Supervision Services	Homecare Gardening / Purchase of Nissan Navara and Trailer	(5,612.60)
EFT18233	01/10/2026	RE & KL Davies	Gravel Royalties - Bockaring Road	(3,375.00)
EFT18234	01/10/2026	Rural Tree Services WA	Remove Palm Trees to Ground Level - Gordon Street Residence / Remove Trees to Ground Level - Omdurman Street New Staff Housing	(3,168.00)
EFT18235	01/10/2026	Salty Creek Electrical	Remainder 50% Payment to Install New Switchboard - Sportsground / Investigate Electrical Fault - Swimming Pool	(35,435.69)
EFT18236	01/10/2026	Swat Wagin	Pest Treatment - Swimming Pool	(880.00)
EFT18237	01/10/2026	Synergy	Synergy Accounts - Various	(6,296.26)
EFT18238	01/10/2026	Team Global Express Pty Ltd	Delivery Charges	(111.37)
EFT18239	01/10/2026	Telstra	Telstra Accounts - Various	(170.71)
EFT18240	01/10/2026	Wagin Iga X-press	Ice - Citizenship Ceremony / Deli Meats - Staff Training	(34.34)
EFT18241	01/10/2026	Wagin Mechanical Repairs	Wiper Blades - Toyota Hilux Workmate Ute (P24)	(16.00)
EFT18242	01/10/2026	Wagin Mowers	Tail Lights - Works Leading Hand Vehicle (P38)	(200.00)
EFT18243	01/10/2026	Wagin Truck Centre	Heavy Duty Springs - Isuzu Tip Trucks (P14 and P42) / Wiper Refill - John Deere Tractor (P20) / Belt - Side Tipping Mixer (P33) / Coolant - Kubota Mower (P18)	(404.90)
EFT18244	01/10/2026	Water Corporation	Water Accounts - Various	(12,405.62)
EFT18245	01/10/2026	Department Of Transport And Major Infrastructure	12 Months Registration - MOW Vehicle (P04)	(899.10)
EFT18248	08/10/2026	Australian Services Union	Payroll Deductions	(27.50)
EFT18249	08/10/2026	Services Australia Child Support	Payroll Deductions	(119.02)
EFT18250	15/10/2026	Antoine Begorre-Guenard	Bond Refund - Community Gym Fob	(50.00)
EFT18251	15/10/2026	Great Southern Kart Club	Bond Refund - Venue Hire	(300.00)
EFT18252	15/10/2026	Kier Contracting	Refund - Standpipe Swipe Card Bond	(20.00)
EFT18253	15/10/2026	Kim Lutz	Bond Refund - Equipment Hire	(106.50)
EFT18254	15/10/2026	Londa Finlayson	Bond Refund - Venue Hire	(705.00)
EFT18255	15/10/2026	Mario Vool	Bond Refund - Community Gym Fob	(75.00)
EFT18256	15/10/2026	Australian Taxation Office	BAS - September 2026	(35,062.00)
EFT18257	15/10/2026	Department Of Transport And Major Infrastructure	12 Months Registration - Doctors Vehicle (P05), Isuzu Truck (P16), CEO Vehicle (P01) and Caterpillar Grader (P12)	(1,706.20)
EFT18258	15/10/2026	Alexander Galt And Co Pty Ltd	External Door - Aerodrome / Hasp and Staple - Skate Park and Sportsground Toilets / Sealant - Footpath Maintenance / Sprinkler - Khedive Street Residence / Cement and Builders Lime - Omdurman Street New Staff Housing / Cable Ties, Hooks and Plugs - Recreation Centre / Drill Bit - Cemetery Niche Wall / Sealant - Ballagin Road / Padlock - Homecare Gardener / Gate Latch - Eric Farrow Pavilion Playground	(633.20)
EFT18259	15/10/2026	Ampac Debt Recovery	Debt Recovery - September 2026	(998.50)
EFT18260	15/10/2026	Apps Plumbing & Gas Wagin	Supply and Install Gas Booster to Hot Water System - Omdurman Street Residence	(2,985.40)
EFT18261	15/10/2026	Arrow Bronze	Plaque - Cemetery Niche Wall	(711.45)
EFT18262	15/10/2026	Australia Post	Postage - September 2026	(495.06)
EFT18263	15/10/2026	B L Woodhouse	Install Footings for Limestone Wall - Omdurman Street New Staff Housing / Apply Chemicals - Mosquito Control / Plant Service - Toyota Hilux Workmate Ute (P94)	(4,760.00)
EFT18264	15/10/2026	Bitumen Distributors Pty Ltd	Emulsion - Ballagin Road	(660.00)
EFT18265	15/10/2026	Boya Equipment Pty Ltd	Blades - Kubota Mower (P18) and Toro Mower (P43)	(398.77)
EFT18266	15/10/2026	Bunnings Group Ltd (Australia)	Platform Step Ladder - Homecare Gardener / Shovels and Brooms - Works Minor Tools	(337.39)
EFT18267	15/10/2026	Cat Haven	Transfer of Cats - Ranger Services	(190.00)
EFT18268	15/10/2026	Corsign WA Pty Ltd	Signage - Bullock Hills Road / Muster Point Signage - Swimming Pool	(663.30)
EFT18269	15/10/2026	Dfabengineering	Modify Fork Attachment - Case Loader (P11)	(220.00)
EFT18270	15/10/2026	Easi Novated Leasing	Novated Lease - Staff	(605.47)
EFT18271	15/10/2026	Evoke Living Homes	Progress Payment - Concrete Slabs, Wall Frames & Roof Trusses Delivered to Site - Omdurman Street New Staff Housing	(203,133.00)
EFT18272	15/10/2026	EW & RJ Pugh	Clean Up After Septic Issue - Wetlands Park Public Toilets	(330.00)
EFT18273	15/10/2026	Filter Discounters Pty Ltd	Filters - Forklift (P51), Isuzu Tip Trucks (P40, P42 and P14) / Oil - Stock	(781.33)
EFT18274	15/10/2026	G & M Detergents & Hygiene Services Albany	Cleaning Supplies - Town Hall, Caravan Park, NAB Building and Sportsground Public Toilets / Paper Towel Holder Keys - Sportsground Public Toilets	(374.14)

EFT18275	15/10/2026	Goodyear Autocare Wagin	New Battery - Isuzu Dmax Gardeners Ute (P50) / Puncture Repair - Kubota Mower (P18)	(320.00)
EFT18277	15/10/2026	Great Southern Waste Disposal	Domestic Refuse Collection and Management Fee - September 2026	(33,883.63)
EFT18278	15/10/2026	Gymcare	Service Equipment and Repair Smith Machine - Community Gym	(1,230.13)
EFT18279	15/10/2026	Hancocks Home Hardware	Timber Oil - Wetlands Park / Tape and Storage Container - Admin Office	(560.25)
EFT18280	15/10/2026	ICTouch Pty Ltd	NBN Services - Doctors Surgery - September 2026	(540.00)
EFT18281	15/10/2026	Independence Australia	SAH Client Expense	(137.70)
EFT18282	15/10/2026	Jason Signmakers	Incident Board Stickers - Bushfire Brigade	(230.57)
EFT18283	15/10/2026	Land Insights	Town Planning Consultancy Fees - September 2026	(2,849.00)
EFT18284	15/10/2026	Larina Piesse Barrister & Solicitor	Preparation of Contract of Sale and Settlement / Provide End of Year Legal Representation Letter for Audit	(261.67)
EFT18285	15/10/2026	LGISWA	Annual Insurance Renewals 2026/2027 - 2nd Instalment	(177,388.60)
EFT18286	15/10/2026	Liberty Oil Australia Pty Ltd	Diesel - Stock	(13,065.50)
EFT18287	15/10/2026	Lincolns	Audit Fees - 2025/2026 RTR Acquittal	(1,485.00)
EFT18288	15/10/2026	Lite N' Easy Perth Pty Ltd	SAH Client Expense	(635.40)
EFT18289	15/10/2026	Narrogin Earthmoving & Concrete Pty Ltd	Concrete - Culvert Repairs and Omdurman Street New Staff Housing	(1,453.68)
EFT18290	15/10/2026	Narrogin Gasworx	SAH Client Expense	(1,300.00)
EFT18291	15/10/2026	Office of Regional Architecture Pty Ltd	Consulting Fees - Cemetery Master Plan	(5,923.70)
EFT18292	15/10/2026	Officeworks	Stationery - Bushfire Brigades, Admin, Homecare / Name Labels - New Residents Evening	(1,077.35)
EFT18293	15/10/2026	Open Systems Technology Pty Ltd	CouncilFirst Subscription - Baseline Workload - Enterprise - 5 Users Team - 46 Users - November 2026	(6,376.70)
EFT18294	15/10/2026	PSQ Group	Shire Administration Office, Works Depot, Rec Centre & Library - Phone and Fax Service - September 2026	(143.22)
EFT18295	15/10/2026	Palace Hotel	Lunch - Contractor (Instalation of Pool Chlorinators)	(41.40)
EFT18296	15/10/2026	Property Supervision Services	Homecare Gardening Services	(1,981.20)
EFT18297	15/10/2026	Public Transport Authority	TransWA Ticket Sales minus Agent Commission	(42.90)
EFT18298	15/10/2026	Salty Creek Electrical	Repairs to Lighting - Skate Park	(165.00)
EFT18299	15/10/2026	Spindizzy Technologies Pty Ltd	Steel Lamb Faces - Tourism	(1,155.00)
EFT18300	15/10/2026	St Luke's Family Practice Management Trust	Management Fee for Wagin Practice - September 2026	(9,166.66)
EFT18301	15/10/2026	Synergy	Synergy Accounts - Various	(7,500.49)
EFT18302	15/10/2026	Telstra	Telstra Accounts - Various	(846.07)
EFT18303	15/10/2026	WA Reticulation Supplies	Joiners and Elbows - Wetlands Park	(23.40)
EFT18304	15/10/2026	Wagin Agri Services	Cement - Omdurman Street New Staff Housing / Cement - Culvert Repairs / Electric Pump and Spill Kit - Swimming Pool	(3,104.50)
EFT18305	15/10/2026	Wagin Community Centre	2026/2027 Community Budget Request	(8,800.00)
EFT18306	15/10/2026	Wagin District Farmers Co-operative	Catering Supplies and Garden Seeds - Homecare / Kitchen Refreshments - Works Depot / Catering Supplies - Council Meeting / Dog and Cat Food - Pound	(619.69)
EFT18307	15/10/2026	Wagin IGA X-press	Newspapers and Kitchen Refreshments - Admin Office	(210.70)
EFT18308	15/10/2026	Wagin Mowers	Spark Plugs and Air Filter - Small Plant (P30)	(22.00)
EFT18309	15/10/2026	Wagin Panel & Paint	Apply Stickers to Whiteboard for Incident Control Point - Bushfire Brigades	(88.00)
EFT18310	15/10/2026	Wagin Pharmacy	First Aid Supplies - Swimming Pool	(52.96)
EFT18311	15/10/2026	Wallis Computer Solutions	NBN Internet - Admin Office and Eric Farrow Pavilion - October 2026	(826.98)
EFT18312	15/10/2026	EFTSure Pty Ltd	Annual Subscription 2026/2027 - EFTSure Software	(7,062.00)
EFT18313	22/10/2026	Australian Services Union	Payroll Deductions	(27.50)
EFT18314	22/10/2026	Services Australia Child Support	Payroll Deductions	(119.02)
EFT18315	29/10/2026	3E Advantage Pty Limited	Photocopier Charges - October 2026	(1,169.70)
EFT18316	29/10/2026	A G Brookes Excavations	Mulching - Cailes Road, Lime Lake West Road and Beaufort Road	(26,741.00)
EFT18317	29/10/2026	Alexander Galt And Co Pty Ltd	Gas Bottles - Caravan Park / Adjustable Wrench - Miscellaneous Building Maintenance / Cement and Builders Lime - Omdurman Street New Staff Housing / Paint Cleaner - Miscellaneous Building Maintenance / Cable Ties - Admin Office Archiving / Sealant - Cemetery / Hand Sprayer, Gloves, Hinge and Mini Tool Set - Homecare Gardener / Tap Connectors - Wetlands Park Public Toilets / Self Drilling Screws and Crimp Connectors - Emergency Water Tanks	(859.79)
EFT18318	29/10/2026	Apps Plumbing & Gas Wagin	Repairs to Pump - Wetlands Park Public Toilets / Replace Tap - Dental Surgery / Replace Water Bottle Filler - Recreation Centre / Clear Blocked Urinal - RV Area / Water Tempering - Caravan Park and Doctors Surgery / Investigate Sewer Overflow - Wetlands Park Public Toilets / Repairs to Drink Fountain - Swimming Pool	(3,143.80)
EFT18319	29/10/2026	B L Woodhouse	Install Retaining Wall - Omdurman Street New Staff Housing / Apply Chemicals - Mosquito Control / Service Genset - Refuse Site / Service - Isuzu Truck (P40), Kubota Mower (P44), Multi Tyre Roller (P15), Caterpillar Grader (P10), Rover Lawn Mower (P53), Case Loader (P11) / Service Small Plant - Homecare / Fix Bearings - Caterpillar Backhoe (P47) / Investigate Fault - Multipac Roller (P49) / Locate Filters - Various, Fuel Pump Fault - Works Depot / Deliver Fuel after Fuel Theft - Ballagin Road / Repairs to Cement Mixer - Small Plant (P30) / Collect Reticulation Parts - Caravan Park / New Flow Switch - Victor Street Pump	(4,340.00)
EFT18320	29/10/2026	Bluelake Pty Ltd T/a Bunbury Honda/kia	Service - Bushfire Risk Management Coordinator Vehicle (P98)	(510.00)
EFT18321	29/10/2026	Caravans West	Advertising Caravan and Camping Magazine - November 2026	(500.00)
EFT18322	29/10/2026	Donna Marie George	Reimbursement for Chopping Boards - Town Hall / Hooks - Recreation Centre	(17.30)
EFT18323	29/10/2026	Easi Novated Leasing	Novated Lease - Staff	(605.47)
EFT18324	29/10/2026	Evoke Living Homes	Progress Payment #2 - Lock Up - Omdurman Street New Staff Housing	(203,133.00)
EFT18325	29/10/2026	EW & RJ Pugh	Clean Out Backwash Tank - Swimming Pool	(825.00)
EFT18326	29/10/2026	G & M Detergents & Hygiene Services Albany	Hygiene Service Agreement 2026/2027 - Admin Office, Depot, Recreation Centre, Eric Farrow Pavilion, Trent Street Public Toilets, Tavistock Street Public Toilets, Wetlands Park Public Toilets, Swimming Pool, Library and Town Hall	(2,970.00)
EFT18327	29/10/2026	Goodyear Autocare Wagin	Repairs to Tyre - Caterpillar Grader (P10)	(1,035.00)
EFT18328	29/10/2026	Hall Electrical & Data Services	Replace Faulty Power Supply - Electronic Sign	(132.00)
EFT18329	29/10/2026	Hancocks Home Hardware	Pan Cone Rubbers - Sportsground Public Toilets	(9.50)
EFT18330	29/10/2026	Hersey's Safety Pty Ltd	Line Marking Paint - Ballagin Road	(250.80)
EFT18331	29/10/2026	Independence Australia	SAH Client Expense	(412.30)
EFT18332	29/10/2026	Julie Catchpole	Reimbursement - Purchase of Christmas Decorations - Homecare	(35.95)
EFT18333	29/10/2026	Kenneth Parker	Reimbursement - Parking and Fuel - WALGA Convention 2026	(193.84)
EFT18334	29/10/2026	Landgate - Midland	GRV Interim Valuation	(53.08)
EFT18335	29/10/2026	Liberty Oil Australia Pty Ltd	Diesel - Stock	(13,027.00)
EFT18336	29/10/2026	Lite N' Easy Perth Pty Ltd	SAH Client Expense	(260.39)
EFT18337	29/10/2026	Mining Wear Parts	Grader Blades - Ballagin Road	(1,873.08)
EFT18338	29/10/2026	Narrogin Gasworx	SAH Client Expense	(225.00)
EFT18339	29/10/2026	Narrogin Plant Hire	Hire of Roller - Ballagin Road	(1,555.84)
EFT18340	29/10/2026	RE & KL Davies	Gravel - Bockaring Road	(3,712.50)
EFT18341	29/10/2026	Replas WA	Bench Seats - Cemetery, Caravan Park, Wetlands Park and Bojanning Park	(8,801.10)
EFT18342	29/10/2026	Salty Creek Electrical	Repairs to Emergency Lighting - Eric Farrow Pavilion	(319.88)
EFT18343	29/10/2026	Security And Key Distributors	Keys and Padlocks - Other Sportsground Buildings	(571.16)
EFT18344	29/10/2026	Shire Of Narrogin	Manager Environmental Health Service - September 2026	(533.00)
EFT18345	29/10/2026	Spindizzy Technologies Pty Ltd	Fabrication of Lamb with Spikes - Tourism	(270.00)
EFT18346	29/10/2026	Synergy	Synergy Accounts - Various	(19,032.87)
EFT18347	29/10/2026	Team Medical Supplies	Nursing and Cleaning Supplies - Homecare	(845.33)

EFT18348	29/10/2026	Telstra	Telstra Accounts - Various	(105.20)
EFT18349	29/10/2026	Visimax	Decal - Ranger Vehicle	(144.50)
EFT18350	29/10/2026	Wagin Agri Services	Wetter - Sportsground Oval and Other Parks	(4,100.00)
EFT18351	29/10/2026	Wagin Meats	Meat - Homecare Catering	(44.00)
EFT18352	29/10/2026	Wagin Truck Centre	Toggle Switch - Cement Mixer (P30)	(8.50)
EFT18353	29/10/2026	Warda Kadak	Provide Traffic Management - Ballagin Road	(15,021.88)
EFT18354	29/10/2026	Department Of Transport And Major Infrastructure	12 Months Registration - Homecare Ute (P100)	(449.55)
EFT18355	29/10/2026	ADCO	Refund - Standpipe Swipe Card Bond	(20.00)
EFT18356	29/10/2026	Gerard Crehan	Bond Refund - Community Gym Fob	(75.00)
EFT18359	31/10/2026	Department Of Local Government, Industry Regulation And Safety	BSL - October 2026	(240.09)
EFT18360	31/10/2026	Shire Of Wagin	BSL - October 2026	(20.00)
EFT Payment Total				**(1,027,440.42)**
Direct Debit Payments				
DD6971.1	08/10/2026	Aware Super	Superannuation Contributions	(7,112.38)
DD6971.2	08/10/2026	CareSuper	Superannuation Contributions	(603.72)
DD6971.3	08/10/2026	Hesta Super Fund	Superannuation Contributions	(108.83)
DD6971.4	08/10/2026	Hostplus	Superannuation Contributions	(343.97)
DD6971.5	08/10/2026	Mercer Super	Superannuation Contributions	(754.28)
DD6971.6	08/10/2026	Rest Administration	Superannuation Contributions	(2,831.44)
DD6971.7	08/10/2026	Active Super	Superannuation Contributions	(379.61)
DD6971.8	08/10/2026	Australian Super Administration	Superannuation Contributions	(2,734.41)
DD6971.9	08/10/2026	Prime Super	Superannuation Contributions	(434.11)
DD6986.1	22/10/2026	Aware Super	Superannuation Contributions	(7,194.72)
DD6986.2	22/10/2026	CareSuper	Superannuation Contributions	(603.72)
DD6986.3	22/10/2026	Hesta Super Fund	Superannuation Contributions	(243.06)
DD6986.4	22/10/2026	Hostplus	Superannuation Contributions	(306.86)
DD6986.5	22/10/2026	Mercer Super	Superannuation Contributions	(754.28)
DD6986.6	22/10/2026	Rest Administration	Superannuation Contributions	(2,761.29)
DD6986.7	22/10/2026	Active Super	Superannuation Contributions	(364.59)
DD6986.8	22/10/2026	Australian Super Administration	Superannuation Contributions	(2,836.10)
DD6986.9	22/10/2026	Prime Super	Superannuation Contributions	(482.22)
DD6998.1	05/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 01/10/2026	(1,594.65)
DD6998.2	15/10/2026	Sandwai Pty Ltd	Sandwai Fee - October 2026	(623.70)
DD6998.3	15/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 13/10/2026	(3,774.85)
DD6998.4	16/10/2026	Aussie Broadband Pty Ltd	Broadband - October 2026	(280.00)
DD6998.5	16/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 14/10/2026	(3,413.20)
DD6998.6	16/10/2026	Payrix	Synergy Online Transaction Fee	(44.62)
DD6998.7	19/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 15/10/2026	(5,869.85)
DD6998.8	20/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 16/10/2026	(397.95)
DD6998.9	21/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 19/10/2026	(6,986.75)
DD7009.1	29/10/2026	Commonwealth Bank of Australia (CBA)	Mastercard to 26 October 2026	(7,062.84)
DD6965.20	01/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 29/09/2026	(4,094.30)
DD6965.21	02/10/2026	Payrix	Synergy Online Transaction Fee	(443.83)
DD6965.23	02/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 30/09/2026	(6,328.35)
DD6965.24	02/10/2026	Commonwealth Bank of Australia (CBA)	Merchant Fees - September 2026	(1,302.72)
DD6971.10	08/10/2026	Hub24 Super Fund	Superannuation Contributions	(379.08)
DD6971.11	08/10/2026	BT Panorama	Superannuation Contributions	(165.52)
DD6971.12	08/10/2026	The Trustee for Trojan Self Managed Super Fund	Superannuation Contributions	(710.06)
DD6986.10	22/10/2026	Hub24 Super Fund	Superannuation Contributions	(379.08)
DD6986.11	22/10/2026	BT Panorama	Superannuation Contributions	(204.99)
DD6986.12	22/10/2026	The Trustee for Trojan Self Managed Super Fund	Superannuation Contributions	(710.06)
DD6998.10	22/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 20/10/2026	(299.90)
DD6998.11	23/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 21/10/2026	(1,194.85)
DD6998.12	06/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 02/10/2026	(2,576.90)
DD6998.13	26/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 22/10/2026	(32,803.15)
DD6998.14	26/10/2026	Western Australian Treasury Corporation	Loan Repayment #137 - October 2026	(1,907.86)
DD6998.15	27/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 23/10/2026	(1,192.45)
DD6998.16	27/10/2026	Messages On Hold Australia Pty Ltd	Provision of Programming & Equipment 23/10/2026 - 22/01/2027	(276.78)
DD6998.17	28/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 28/10/2026	(18,059.95)
DD6998.18	29/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 27/10/2026	(3,646.50)
DD6998.19	30/10/2026	Payrix	Synergy Online Transaction Fee	(22.20)
DD6998.20	30/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 28/10/2026	(4,690.20)
DD6998.23	07/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 05/10/2026	(3,848.15)
DD6998.26	08/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 06/10/2026	(3,066.35)
DD6998.27	09/10/2026	Payrix	Synergy Online Transaction Fee	(1,039.01)
DD6998.28	09/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 07/10/2026	(2,329.30)
DD6998.29	12/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 08/10/2026	(2,042.60)
DD6998.30	13/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 09/10/2026	(10,636.45)
DD6998.31	14/10/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 12/10/2026	(2,927.15)
Direct Debit Payments Total				**(168,175.74)**
Municipal Account - Payments Total				**(1,195,616.16)**

SHIRE OF WAGIN
STATEMENT OF MASTERCARD PAYMENTS
For the Period Ended 26 October 2026

Credit Card List of Payments

Chief Executive Officer - Ken Parker				
Credit Card	25/09/2026	Beren Pty Ltd	Staff Shire Polo Shirts - Invoiced to Employees	(306.06)
Credit Card	29/09/2026	Woolorama	Home and Lifestyle Pavilion Stand - Woolorama 2027	(1,066.25)
Credit Card	29/09/2026	Sin Ko Electronics Industrial Group	Power Supply - Internal CCTV	(132.98)
Credit Card	9/10/2026	Perth Mint	Citizenship Coins - Citizenship Ceremony	(142.00)
Chief Executive Officer - Ken Parker Total				**(1,647.29)**
Deputy Chief Executive Officer - Jonathan Fathers				
Credit Card	25/09/2026	Bunnings	Foam Infill - Wetlands Park Public Toilets	(16.10)
Credit Card	25/09/2026	Sydney Tools	Course Grit Stripping Disk - NAB Building	(27.00)
Credit Card	25/09/2026	Caltex Forrestdale	Fuel - DCEO Vehicle (P02)	(145.70)
Credit Card	25/09/2026	Action Laser Cutting	Stainless Steel Plates - Cemetery Niche Wall	(446.27)
Credit Card	30/09/2026	Temu	Sticky Insect Traps - Recreation Centre	(29.23)
Credit Card	30/09/2026	Kmart	Foam Roller Set - Community Gym	(31.95)
Credit Card	2/10/2026	Bunnings	Hinge - NAB Building / Door Seals - Recreation Centre	(169.90)
Credit Card	6/10/2026	Beren Pty Ltd	Protective Clothing - Works Staff	(1,445.65)
Credit Card	13/10/2026	4X4 Mods Australia	Dry Bags - Bushfire Brigades	(216.03)
Credit Card	13/10/2026	QED Environmental	Asbestos Analysis - Little Gem Theatre	(132.00)
Credit Card	18/10/2026	Caltex Gwelup	Fuel - DCEO Vehicle (P02)	(155.01)
Credit Card	24/10/2026	Vibe Broadwater	Fuel - DCEO Vehicle (P02)	(130.63)
Deputy Chief Executive Officer - Jonathan Fathers Total				**(2,945.47)**
Manager of Works - Allen Hicks				
Credit Card	15/10/2026	Thing-A-Me-Bobs	Decorations - Citizenship Ceremony	(54.46)
Credit Card	15/10/2026	Coles	Catering Supplies - New Residents Evening	(152.65)
Credit Card	15/10/2026	Chemist Warehouse	Sunscreen - Works and Homecare Staff	(271.60)
Credit Card	15/10/2026	The Reject Shop	Decorations - New Residents Evening	(30.30)
Credit Card	15/10/2026	The Farmers Mailbox	Insect Repellent - Works and Homecare Staff	(243.67)
Credit Card	20/10/2026	BCF	Trail Cameras - Lime Lake and Badjarning Water Tanks	(399.98)
Manager of Works - Allen Hicks Total				**(1,152.66)**
Manager of Finance - Donna Fawcett				
Credit Card	25/09/2026	Bunnings	Paint - Wetlands Park Public Toilets / Fluoros - Miscellaneous Building Expenses / Gardener Equipment - Homecare	(698.83)
Credit Card	7/10/2026	Shire of Wagin	Department of Transport - Vehicle Transfers - Homecare Trailer (P99) and Homecare Utility (P100)	(41.00)
Credit Card	7/10/2026	Rubber Tree AU	Floor Mats - Leading Hand Ute (P38)	(119.00)
Credit Card	12/10/2026	Kmart	Frames and Childrens Game - Citizenship Ceremony	(105.00)
Credit Card	12/10/2026	Coles	Catering Supplies - New Residents Evening	(269.60)
Credit Card	21/10/2026	OZsale	SAH Client Expense	(83.99)
Manager of Finance - Donna Fawcett Total				**(1,317.42)**
Fees and Charges				
Fees and Charges Total				**0.00**
Credit Card List of Payments Total				**(7,062.84)**

SHIRE OF WAGIN
STATEMENT OF FUEL CARD PAYMENTS
For the Period Ended 31 October 2026

Fuel Card List of Payments

Chq/EFT	Date	Name	Description	Amount
EFT18219	01/10/2026	BP Australia Pty Ltd	Monthly Card Fees / Diesel - Bushfire Risk Mitigation Coordinator	(1,257.43)
EFT18276	15/10/2026	Great Southern Fuel Supply	Unleaded Fuel - Darkan Homecare Vehicle (P86)	(78.97)
Fuel Card List of Payments Total				**(1,336.40)**
Transaction Card - Payments Total				**(8,399.24)**

8.1.3 CHIEF EXECUTIVE OFFICER ACTIVITY REPORT – OCTOBER / NOVEMBER 2026

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:

Internships

The Shire's two interns for the summer program will be in Wagin on the weekend commencing 23 November. The interns are working on a project involving a business case for a potential park home development and an analysis of the Shire's approach to rates.

Central County Zone Meeting

Two motions one related to insurance coverage for unregistered volunteers and one related to Worksafe and bush fire brigade volunteers raised by the Shire were passed by the WALGA Central Country Zone.

The Pool

The Shire support for the Arts Narrogin presentation of Black Swan's The Pool involves use of the Pool as a venue. Council is reminded that the production is outside of the scope of the sponsorship agreement and that the Shire has not made direct funding contribution to the event. The Shire is continuing to promote the event using the material provided by Arts Narrogin.

LGIS Safety Inspection

LGIS has completed a three-steps to safety audit. Officers are going back to LGIS to query some of the issues identified but overall, the findings can be managed without additional investment from Council.

Fire events

Two fire events in November continue to highlight the importance of the Shire's role in emergency services. The events involved significant investment by our bush fire brigade volunteers and coordination by Officers to ensure the availability of equipment.

Major Project Update

Project	Status
Completion of the two staff houses at Omdurman Street	On track - 19 December 2026 first house will be installed. Second house to be installed on 3 February 2026.
Council award of the tender for the Shire's new Enterprise Resource Program and implementation of the modules relating to finance, property and rates	On track –
Preparation of Cemetery Masterplan	On track – group met on 18 November to review draft plan
Ensure that high quality Homecare Services are available and provide guidance to Council to inform alignment with efficient and effective service delivery needs	On track – Commonwealth has advised that revised CHSP Agreement will commence on 1 January 2027. The proposed funding agreement extension is yet to be received by the Commonwealth
Delivery of capital roads, footpaths and kerbing program	Ballagin and Ben Ord upgrades have been completed. Footpath program to commence in the new year with Ballagin St footpath a priority
Commence preparations of the graduated refuse site closure and assist Council to determine future approach for waste collection and refuse site management	This will occur in the new year following completion of the capital works program
Other projects	
Desalination	Water Corporation continue to advise early December for installation
Pump track	Wagin Action Group have advised $15,000 contribution. Growing Regions Program Round 3 grants are still yet to open.
Electric charging station	Sonic Charge have advised that they have been successful in their grant application. Will be in Wagin on 18 November

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

Date	Meeting attended
19 October	WA Country Health Service and St Lukes
22 October	Cemetery Masterplan
23 October	WALGA Local Government Cost Index
26 October	Regional Drought Resilience Project - Regional WA Community-Scale Desalination Project Advisory Group Meeting
27 October	Audit Exit Meeting
27 October	Ordinary Council Meeting
4 November	Citizenship Ceremony
5 November	Racing WA, Department of Local Government and Wagin Trotting Club regarding lights
9 November	Wheatbelt Development Commission - Local Government Economic Development Training
10 November	Logistics meeting – Arts Narrogin – The Pool
11 November	Remembrance Day
12 November	ERP implementation meeting
13 November	WALGA - Central Country Zone

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:

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 REQUEST FOR AMMS 4.3 ON BALLAGIN RD (THOMPSON RD TO GREAT SOUTHERN HIGHWAY)

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
ATTACHMENTS:	Attachment – request submitted to Main Roads

OFFICER RECOMMENDATION

That Council advises Main Roads that it OBJECTS to the proposed increase in the Accredited Mass Management Scheme (AMMS) rating for Ballagin Road, from Thompson Road to Great Southern Highway, from AMMS 4.1 to AMMS 4.3.

BRIEF SUMMARY

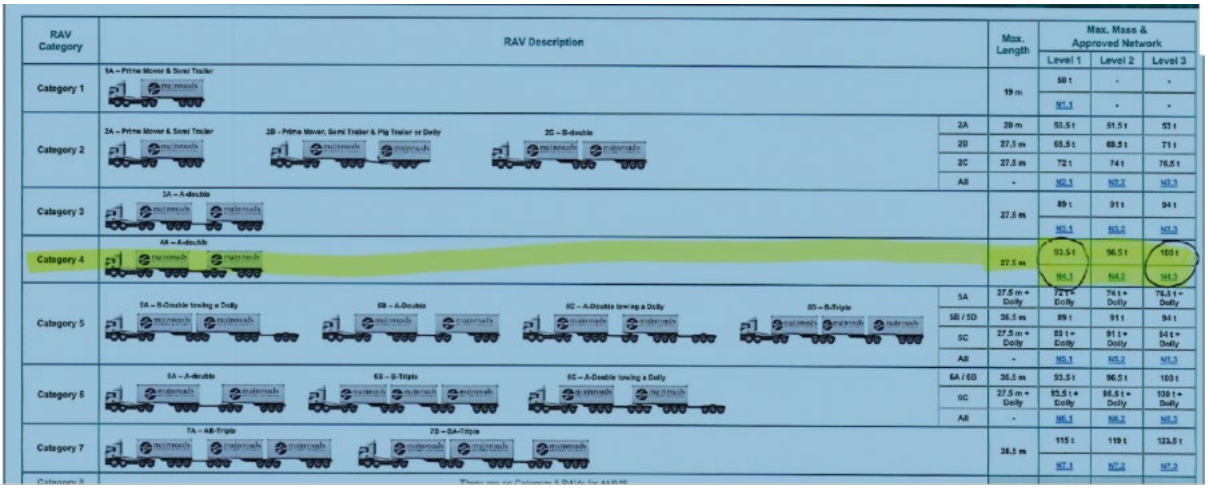
The purpose of this report is to enable Council to determine a viewpoint on a request for an increase to the mass rating on Ballagin Rd from Thompson Rd through to the Great Southern Highway from AMMS 4.1 to AMMS 4.3.

BACKGROUND/COMMENT

The Shire has received a request for comment from Main Roads on an application from a farmer to increase the Accredited Mass Management Scheme (AMMS) rating for Ballagin Rd from Thompson Rd through to the Great Southern Highway from AMMS 4.1 to AMMS 4.3.

Accredited Mass Management Scheme (AMMS) is a module of Australia's National Heavy Vehicle Accreditation Scheme (NHVAS) that allows operators to access higher mass limits by demonstrating they have systems in place to manage vehicle mass, loading and compliance.

An AMMS rating of 4.3 would lift the permitted weight from 93.5 tonnes to 100 tonnes.



On paper this appears to be an increase of 6.5 tonnes. In an engineering sense, however, the increased impact of weight on a road is not linear. This is because of axel loading which creates a disproportionate stress on the road surface.

This phenomenon is known as the '4th power rule'. The 4th power rule provides that pavement consumption increases at a significantly faster rate than vehicle mass.

A 6.5% increase in mass can translate into around 30% more pavement wear.

International research, including the AASHO Road Test in the United States, Austroads accelerated pavement testing in Australia, and subsequent studies undertaken by the New Zealand Transport Agency, consistently demonstrates that pavement deterioration increases at a disproportionately higher rate than axle loading. While the precise relationship varies according to pavement type, condition and environment, the Fourth Power Law remains widely recognised as a reasonable approximation of the increased pavement consumption associated with heavier vehicle loads.

The AusRoads Technical Report *Investigation of the Load Damage Exponent of Unbound Granular Materials under Accelerated Loading* is the major engineering study in Australia and concluded that the 4th power law identified in the US studies is scientific and engineering fact.

The 4th power law is somewhat counter-intuitive but can be explained by the following analogy:

Imagine repeatedly jumping off a 1-metre step. You could probably do it thousands of times with little consequence. Increase the height to 1.07 metres and common sense says the impact should increase by 7%. In reality, the forces transmitted through your knees and joints increase by much more than that, and the cumulative wear over thousands of jumps would increase disproportionately. Pavements behave in a similar way under repeated axle loads.

Officers do not support the application.

Since 2024-25, Ballagin Rd has been a focus for the Shire through Regional Road Group funding. Council has committed almost $1 million to Ballagin Road over the past three budget cycles.

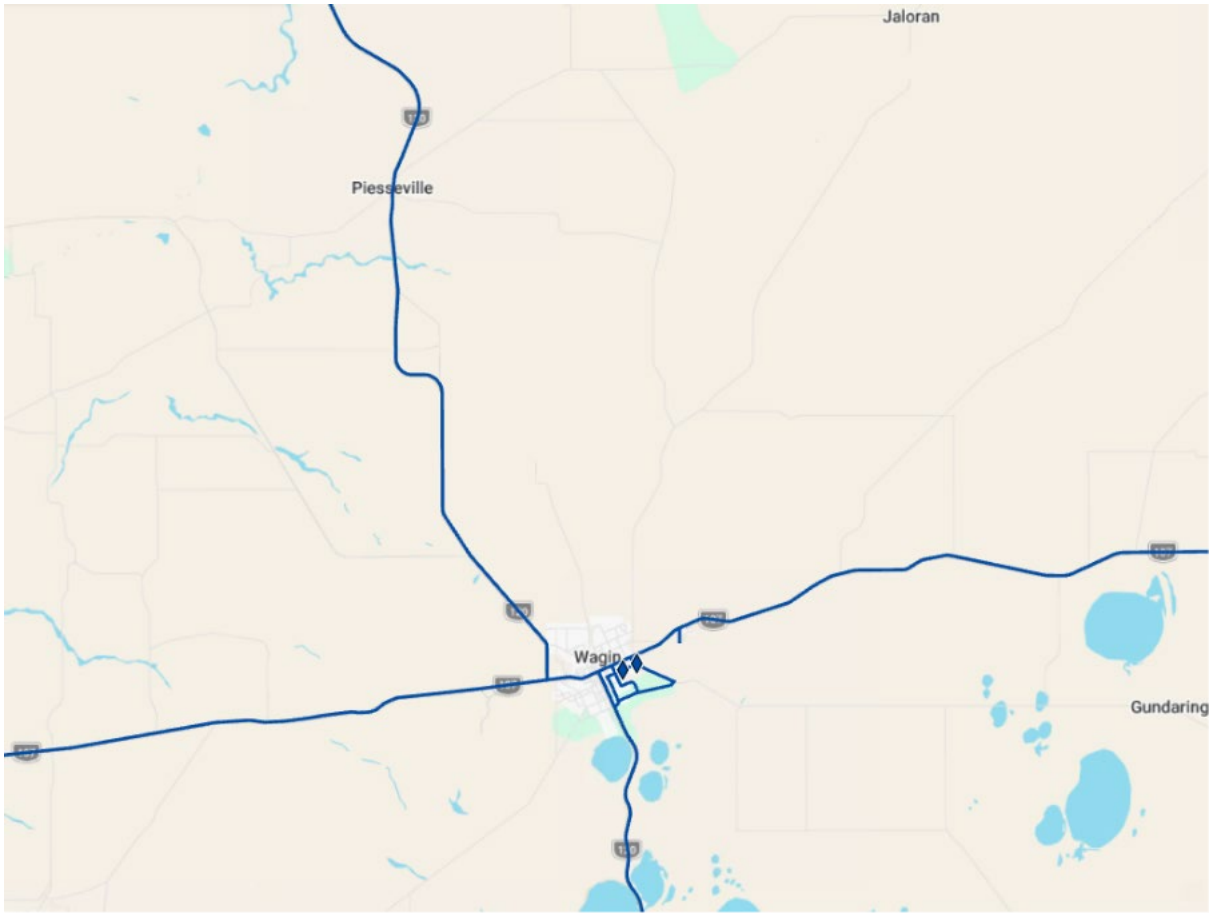
Any consideration of increased mass limits should therefore be assessed in the context of protecting a significant community investment in the road network. This investment has occurred because of the volume of traffic, the importance of the route and the environmental conditions that make the road problematic.

The introduction of AMMS 4.3 would undo the good work that the Shire has done to ensure that freight and non-freight vehicle movements can occur.

Ballagin Rd is the fastest, shortest route from Perth to Wagin and is recommended route on online mapping services. It is thus a common route for passenger vehicles and caravans. The section from Thompson Road through to the Great Southern Highway features off-camber bend and culverts, including one replaced in 2025.

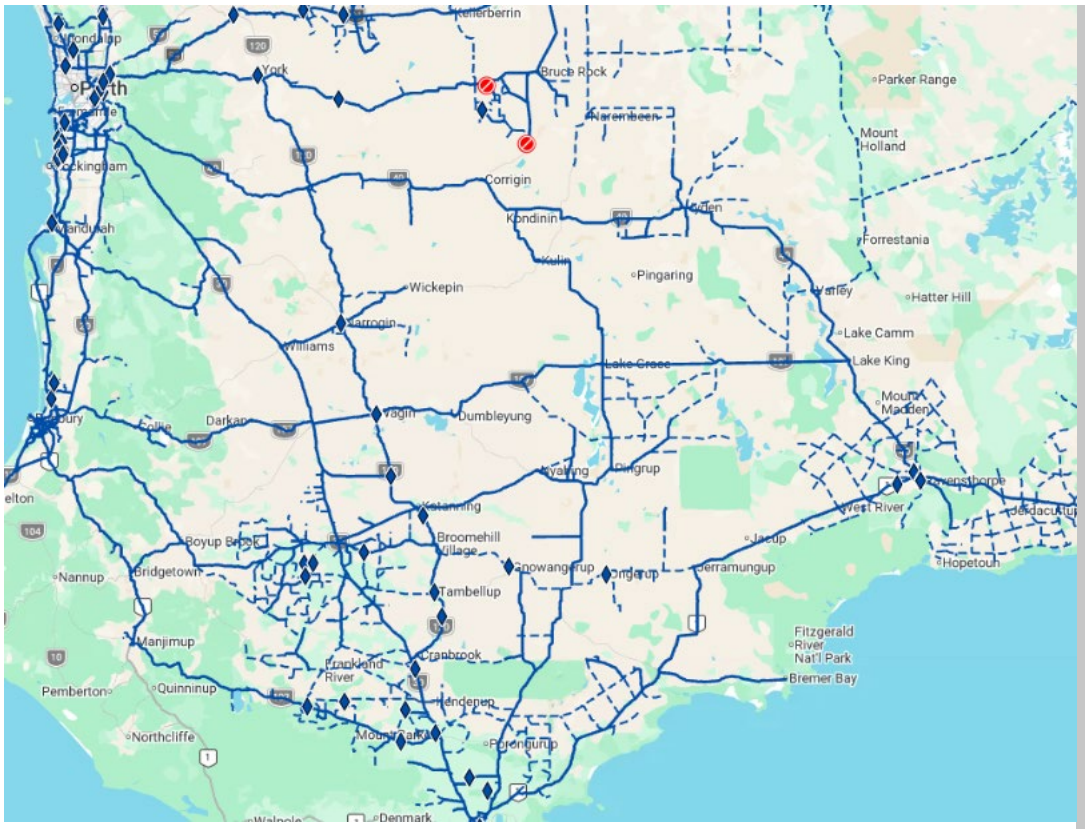
While Officers would have concerns regarding lifting any Shire road to AMMS 4.3, Ballagin Road would have to rank amongst the rural roads that Officers would least support.

The AMMS 4.3 roads in the Shire of Wagin are shown below. The only AMMS 4.3 permitted roads are those in the Shire's industrial area, the Main Roads major arterials and Stewart Rd which services the Essantis facility.

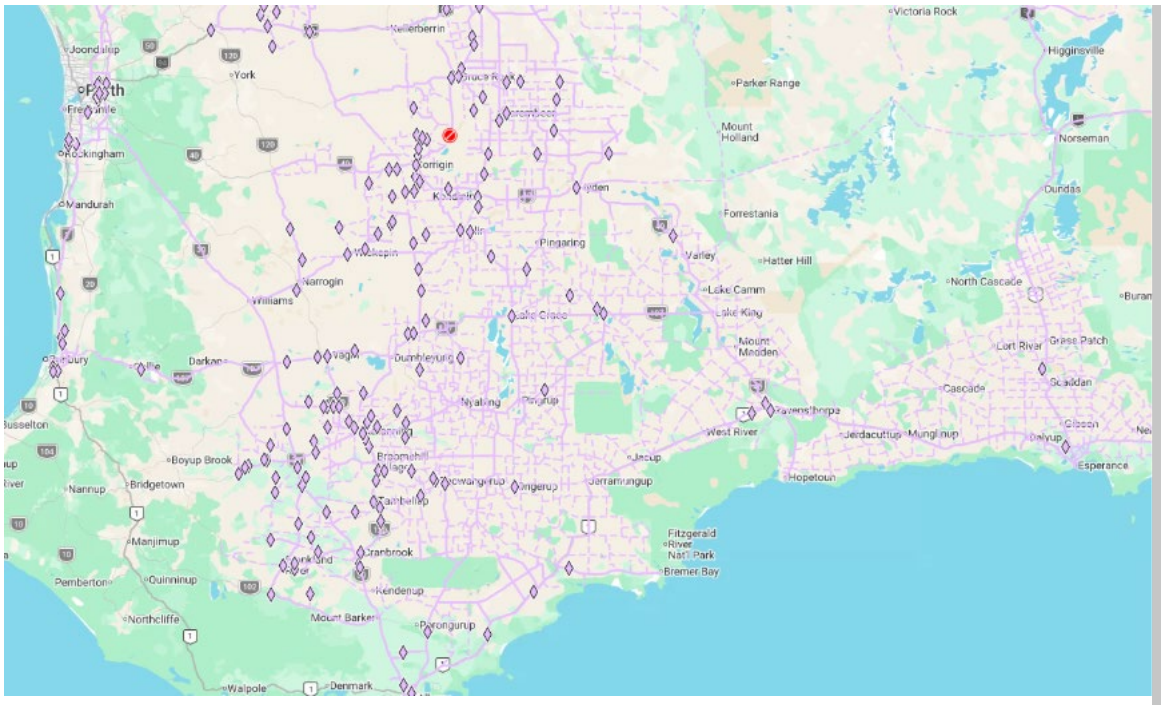


From time to time there is discussion regarding RAV7 vehicles. When considering this application Council may wish to compare the AMMS 4.3 network to the RAV7 network in the greater region. Council may find it notable that even in surrounding areas where RAV7 is more common, operators have not been permitted to employ AMMS 4.3.

AMMS 4.3 network (heavy vehicles)



RAV7 network (longer vehicles)



Concessional mass limits are ordinarily linked to accreditation requirements that provide assurance that vehicle loading is appropriately managed and monitored. These requirements are intended to reduce the risk of vehicles operating above approved limits. There is no evidence within the material submitted by the applicant that equivalent loading controls, monitoring systems or compliance arrangements are in place.

The rationale for permitting increased mass under the Accredited Mass Management Scheme is not solely that a heavier vehicle can use the road. Rather, it is that the operator has demonstrated the systems, procedures and record-keeping necessary to manage loading compliance. Council has not been provided with evidence that such systems exist or will be implemented in respect of the proposed operations.

This has not occurred.

CONSULTATION/COMMUNICATION

Nil.

STATUTORY/LEGAL IMPLICATIONS

While the Shire is responsible for the ongoing management, maintenance and renewal of Ballagin Road, the approval of concessional mass access is ultimately a matter for Main Roads Western Australia. The Shire's role is therefore advisory in nature, providing local knowledge regarding road condition, asset impacts and community considerations to assist Main Roads in its assessment. The final determination regarding access eligibility, accreditation requirements and operating conditions rests with Main Roads.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority

Application to Add or Amend a Road on a Restricted Access Vehicle Network

This form is to be completed when applying to have road(s) assessed to be added to a RAV Network. All route assessment applications will be assessed in accordance with the *RAV Access Approval & Review Policy* and associated documents, available on the Access Requirements in WA page on our website.

Applicant Details

Operator Name: KEVIN WATSON (OPERATOR NUMBER 8576)

Contact Name: KEVIN WATSON Contact Number: 0408611082.

Email: kw80@bigpond.com

RAV Network(s) to be Assessed

Tandem Drive RAV Network RAV 4	Oversize Road Train & B-Double
PBS Tandem Drive Network	Oversize Divisible Network
Tri Drive Network	8TPA Low Loader Network
PBS Tri Drive Network	Platform Trailer Relocation
Accredited Containerised Freight	Beam Platform Trailer Relocation
Road Trains with Long Trailers	Concessional Livestock
PBS Specific Access (e.g. Level 2B, 31.5m A-Double)	MRWA / VA #

Concessional Mass Level to be Assessed

Requested Mass Level LEVEL 3

Note: Level 1 concessional mass is applied to the equivalent base Tandem Drive, Tri Drive or PBS Network(s) listed in the above section.

Transport Task Details

Estimated Annual Tonnage (t): 5000 Estimated Loaded Movements: 80

Brief explanation of transport task: CARTING GRAIN TO CBH FROM MY FARM

List all roads for the intended route (for campaign haulage tasks only): Include start and end location and attach a map.

BALLAGIN RD FROM THOMPSON RD TO WAGIN-NARROGIN RD TO ALLOW ACCESS TO MY FARM TO THE RAV 4.3 NETWORK.

Roads to be Assessed

List required road(s) that are not currently approved for the required level of RAV Access:

BALLAGIN RD IN WAGIN SHIRE.

Email completed form to: hvsrouteassessments@mainroads.wa.gov.au
Heavy Vehicle Services Main Roads WA
PO Box 374 | WELSHPOOL DC | WA 6986 | Telephone: 138 486
www.mainroads.wa.gov.au

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8.1.5 BUSH FIRE ADVISORY COMMITTEE MEETING MINUTES – 13 OCTOBER 2026

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
ATTACHMENTS:	1. Bush Fire Advisory Committee Meeting minutes 13 October 2026

OFFICER RECOMMENDATION

That Council RECEIVES the minutes of the Bush Fire Advisory Committee meeting held on 13 October 2026.

BACKGROUND/COMMENT

On 13 October 2026 a Bush Fire Advisory Committee meeting was held.

The meeting dealt with five matters:

- Chief Bush Fire Control Officer 2027-28 and 2028-29
- preparations for the 2026-27 fire season
- fire break requirements in plantations / carbon farms
- fire control within the wind turbine zone
- brigade reports.

At the October 2026 Ordinary Council Meeting, Council was provided with a report to appoint the Chief Bush Fire Control Officer 2027-28 and 2028-29 as well as the Deputy.

The BFAC also made a recommendation regarding fire break requirements in plantations / carbon farms which will be dealt with in a separate report to Council.

Council is presented with the BFAC minutes to receive and for information.

CONSULTATION/COMMUNICATION

Nil.

STATUTORY/LEGAL IMPLICATIONS

The BFAC is established under the Bush Fire Act 1954 and is not a formal committee of Council.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority



MINUTES

BUSH FIRE ADVISORY COMMITTEE

13 OCTOBER 2026

SHIRE OF WAGIN

Agenda of the Bush Fire Advisory Committee meeting to be held at the Eric Farrow Pavillion on Tuesday, 13 October 2026 commencing at 7:00pm

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6. GENERAL BUSINESS 15
7. CLOSURE 15

1. OFFICIAL OPENING

Presiding Member President Blight opened the meeting at 7:08pm

2. RECORD OF ATTENDANCE / APOLOGIES

Attendance	
Cr Phillip Blight	BFAC Chair
Dr Kenneth Parker	Shire CEO
Donna George	Community Liason Officer
Zoe Enright	Executive Assistant
Xavier White	Chief Bush Fire Control Officer
Wade Brockway	Deputy Chief Bush Fire Control Officer
Bryan Kilpatrick	Wedgecarrup
Alexander Dawson	Wedgecarrup Bush Fire Volunteer
Lyn Lucas	Badjarning
Ross Goldsmith	Piesseville
Carol Goldsmith	Piesseville
Adriaan Liebenberg	Wedgecarrup Bush Fire Volunteer
Cam Clifton	Badjarning
Phil Ward	Lime Lake
Chris Piesse	Piesseville
Glen Thompson	Ballaying
Travis Hammersley	Town and VFRS Volunteer
Jack Stallard	Town and VFRS Lieutenant
Steve Angwin	Cancanning Fire Control Officer
Shaun Robinson	Wedgecarrup
Bryn Becker	Wedgecarrup
Peter Thomas	DFES Superintendent
Gavin Stevens	DFES District Officers
Apologies	
Ian McDougall	Wedgecarrup

3. CONFIRMATION OF PREVIOUS MEETING MINUTES

3.1. MINUTES FROM THE BUSH FIRE ADVISORY COMMITTEE MEETING HELD 31 March 2026

RECOMMENDATION

Moved Chris Piesse **Seconded Jack Stallard**

That the minutes of the Bush Fire Advisory Committee Meeting held on 31 March 2026 be confirmed

Carried

4. REPORTS

4.1 CHIEF BUSH FIRE CONTROL OFFICER 2027-28 AND 2028-29

RESOLUTION

Moved Carol Goldsmith **Seconded Phil Ward**

That the BFAC NOMINATES Alexander Dawson for Council's consideration to be Chief Bush Fire Control Officer for the 2027-28 and 2028-29 financial years.

Carried

RESOLUTION

Moved Travis Hammersley **Seconded Lyn Lucas**

That the BFAC NOMINATES Phil Ward for Council's consideration to be Deputy Chief Bush Fire Control Officer for the 2027-28 and 2028-29 financial years.

Carried

BACKGROUND/COMMENT

Council considered the matter of future Chief Bush Fire Control Officer appointments at its Ordinary Meeting held on 22 September 2026 and resolved that the position of Chief Bush Fire Control Officer should remain a volunteer appointment and requested that the Bush Fire Advisory Committee provide Council with a nominee for the 2027-28 and 2028-29 financial years.

Subsequent to Council's decision, the current Chief Bush Fire Control Officer has confirmed their intention to remain in their respective positions until April 2027.

While this provides certainty for the upcoming fire season, it does not resolve the longer-term succession challenge previously identified by Council and the Bush Fire Advisory Committee. The district currently benefits from experienced and capable volunteer leadership. However, finding people willing to assume senior leadership responsibilities within the bushfire service remains challenging.

Officers and elected member have continued discussions with volunteers and potential nominees regarding future leadership arrangements. These discussions suggest there is some willingness amongst individuals to become more involved in district-level bushfire leadership and coordination. At this stage, however, no person has formally nominated for appointment as Chief Bush Fire Control Officer.

A recurring theme arising from previous discussions is that the position of Chief Bush Fire Control Officer can appear daunting to prospective nominees. While the operational aspects of firefighting are generally well understood, the broader responsibilities associated with brigade leadership, coordination, administration, liaison with government agencies, strategic planning and emergency management are less visible to potential successors.

Accordingly, officers consider that the period between now and April 2027 should be used to develop and mentor future leaders rather than simply defer the issue until a vacancy arises.

Council has previously noted that section 38 of the *Bush Fires Act 1954* requires the Shire to appoint a Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officer.

Where the Shire fails to make an appointment, the legislation provides a mechanism by which the Commissioner of Fire and Emergency Services may ultimately appoint a person to the office.

If the district is unable to identify a volunteer willing to undertake the role, any alternative arrangement through DFES would necessarily come at a financial cost to the district. In other words, where a volunteer CBFCO cannot be appointed, a professional CBFCO funded by the community is a real possibility.

Members should recognise that a professional Chief Bush Fire Control Officer arrangement would involve substantially more than appointing a person to a title. It would likely require a salaried employee, provision of a Shire vehicle, on-call and after-hours employment arrangements, work health and safety, fatigue and workers compensation management, and the establishment of managerial and operational reporting structures between the officer, brigades, DFES and the local government.

Such an arrangement would represent a further step in the professionalisation of the district's bushfire service and would likely require a greater time commitment from brigade officers and volunteers through increased training, reporting, compliance and administrative requirements. Put simply, a paid Chief Bush Fire Control Officer would be expected to add value commensurate with the cost of the position, and that expectation would inevitably change the relationship between brigades, the Shire and the management of bushfire services within the district.

In terms of succession planning, at its Ordinary Meeting held on 22 September 2026 Council resolved to:

> *"REQUEST the Bush Fire Advisory Committee provide Council with a nominee for the 2027-28 and 2028-29 financial years."*

The purpose of this agenda item is to give effect to Council's resolution.

The Bush Fire Advisory Committee is invited to identify and nominate a suitable person for the role of Chief Bush Fire Control Officer and a suitable person for the role of Deputy Chief Bush Fire Control Officer.

The Committee is also invited to discuss the mechanisms that the Shire, brigades, Fire Control Officers, current Chief Bush Fire Control Officer and current Deputy Chief Bush Fire

Control Officer can put in place during the intervening period to support those persons and facilitate a successful transition into the positions.

VOTING REQUIREMENTS

Simple Majority

4.2 PREPARATIONS FOR THE 2026-27 FIRE SEASON

OFFICER RECOMMENDATION

FOR DISCUSSION

COMMENT

With the 2026-27 fire season on the horizon it is timely to consider and discuss the preparations.

A non-exclusive set of topics is below:

- **Water availability** **Scarce resources water is BYO**

Weather conditions mean that water supply in farm dams is anticipated to be lower in this current season. Where water might have routinely been available in past years it may not be the case this year.

Monitors have been set up on the Shire's firefighting water tanks. Re-filling these tanks comes at a cost and increases risk in the event of a fire.

- **Prime mover to accompany water tanker**

With limited water availability the suggestion has been made that a prime mover be stationed through the season with the water tanker.

Officers see merit in this idea but are unsure about its feasibility.

- **PPE Equipment** **Stocked – new ppe ordered**

The Shire is well-stocked with PPE equipment. Brigade members are encouraged to re-stock as needed. Farm workers who are likely to assist in fire event are encouraged to formally sign-up as a brigade member. This provides clearer protections and enables training as well as the provision of PPE.

- **Radio maintenance** **scheduled this week**

The issue with radio maintenance remains unresolved at this time.

VOTING REQUIREMENTS

Simple Majority

4.3 FIRE BREAK REQUIREMENTS IN PLANTATIONS / CARBON FARMS

RESOLUTION

Moved Ross Goldsmith Seconded Jack Stallard

That the Bush Fire Advisory Committee

1. **recommends that the Shire of Wagin Firebreak Notice include the following provisions regarding plantation developments including carbon farms:**

Location	Firebreak Requirement
Plantation boundary adjoining a public road	15 metres
Plantation boundary adjoining neighbouring ownership	15 metres
Plantation boundary adjoining reserves or land external to the plantation development	15 metres
Internal plantation compartments up to 30 hectares	6 metres
Internal plantation compartments greater than 30 hectares	10 metres
Creekline plantings, revegetation corridors, saline land plantings forming part of the internal configuration of the same plantation development	6 metres (or 10 metres where the compartment exceeds 30 hectares)

2. **Write to the Office of Bushfire Risk management siting the challenges of fire breaks around carbon farming requesting for review of recommendations**

Carried 19/1

BACKGROUND/COMMENT

Under the current Fire Management Requirements, plantations are generally required to provide:

- 15 metre firebreaks along plantation boundaries;
- 15 metre firebreaks adjoining public roads;
- 6 metre compartment breaks for compartments up to 30 hectares;
- 10 metre compartment breaks for compartments exceeding 30 hectares; and
- 4 metre vertical clearance for emergency vehicle access.

The purpose of these requirements is to provide access for firefighting appliances, create opportunities for fire suppression and reduce the risk of fire spread from plantation areas.

Once upon a time, plantation proposals within Western Australia generally involved relatively large and contiguous plantation developments comprising blue gums, pine or sandalwood.

More recently, the Shire has experienced increasing interest in carbon farming projects.

These projects differ from traditional plantations in several important respects.

Rather than being developed as a single continuous plantation, many carbon projects seek to combine:

- saline land;
- creeklines;
- drainage lines;
- remnant vegetation corridors; and
- fragmented portions of multiple properties into a single carbon project.

In some instances, proponents are seeking to aggregate numerous relatively small and disconnected planting areas into one large registered carbon farming development.

The result is often not a plantation in the traditional sense, but a patchwork of small planting areas distributed throughout a broader farming landscape.

This has raised questions regarding whether plantation firebreak standards originally developed for traditional plantations remain appropriate when applied to these newer project models.

What do the DFES Guidelines say?

The *Guidelines for Plantation Fire Protection (2011)* do not prescribe a single plantation firebreak standard.

Instead, the Guidelines provide different indicative firebreak widths depending upon plantation type, ranging from 3 metres to 15 metres.

Plantation Type	**External Firebreak**
Pine	15 m
Blue Gum	15 m
Sandalwood	10 m
Oil Mallee	10 m
Some Kyoto-compliant Mallee systems	3 m

However, the Guidelines place equal or greater emphasis on:

- compartment size;
- access roads;
- water supplies;
- fire management planning;
- suppression capability;
- fuel management; and
- strategic access for firefighting appliances.

The Guidelines continue to recommend compartments generally not exceeding 30 hectares and emphasise the importance of access and suppression opportunities throughout plantation developments.

A review of plantation policies adopted by a number of Western Australian local governments reveals no consistent movement toward reduced plantation firebreak widths.

Shire of Harvey

Harvey applies:

- 15 metre boundary firebreaks;
- 15 metre road frontage firebreaks; and
- 6 metre internal compartment breaks.

Shire of Chapman Valley

Chapman Valley has adopted a more conservative position.

Its policy states an expectation that:

- perimeter firebreaks or barriers be 30 metres wide; and
- planting cells greater than 200 hectares be separated by 30 metre fire barriers.

Shire of Northampton

Northampton defines a fire barrier as a 26 metre cleared strip with a 2 metre firebreak on either side, resulting in an effective 30 metre fire barrier.

Cranbrook, Beverley, Koorda and Perenjori

These local governments generally rely upon:

- planning approval processes;
- plantation management plans;
- fire management plans;
- compliance with plantation fire guidelines; and
- annual firebreak notices.

None of these policies establish a reduced plantation firebreak standard for carbon farming developments.

Recent experience indicates that the principal issue may not be the width of the firebreak itself.

The current Fire Management Requirements already recognise two separate standards:

- External plantation boundary 15 m
- Internal compartment break 6 m (up to 30ha)

The distinction between the two was straightforward because plantations were generally established as large contiguous blocks.

Carbon farming developments are now challenging that distinction.

For example, a creekline planting may form part of a broader carbon farming project but may not function as the external edge of a plantation in the traditional sense. Under the current interpretation, however, the edge of that planting may still be regarded as a plantation

boundary, resulting in long sections of 15 metre firebreaks being required through drainage systems and environmental corridors.

The Committee may consider that, in many cases, these areas more closely resemble internal plantation compartments than external plantation boundaries.

The proposed amendment proceeds on the basis that these situations are not necessarily a firebreak width issue. Rather, they are a land configuration issue. Where a planting area forms part of a larger plantation development and does not create an external interface with neighbouring land, public roads or reserves, it may be more appropriately managed as an internal plantation compartment.

In such circumstances the existing 6 metre compartment firebreak requirement already provides a recognised fire management standard within both the Shire's Fire Management Requirements and the Plantation Fire Protection Guidelines.

The effect of the proposed amendment is therefore not to reduce the Shire's existing plantation fire protection standards. External plantation boundaries would continue to require 15 metre firebreaks. The amendment simply clarifies that creekline plantings, revegetation corridors, saline land plantings and other internal elements of a fragmented carbon farming development may utilise the existing compartment firebreak standards where they form part of the internal configuration of the plantation rather than its external boundary.

Under the proposed approach, the firebreak standards would be applied as follows:

Location	**Firebreak Requirement**
Plantation boundary adjoining a public road	15 metres
Plantation boundary adjoining neighbouring ownership	15 metres
Plantation boundary adjoining reserves or land external to the plantation development	15 metres
Internal plantation compartments up to 30 hectares	6 metres
Internal plantation compartments greater than 30 hectares	10 metres
Creekline plantings, revegetation corridors, saline land plantings forming part of the internal configuration of the same plantation development	6 metres (or 10 metres where the compartment exceeds 30 hectares)

This approach retains the Shire's existing 15 metre boundary firebreak requirement while recognising that modern carbon farming developments frequently comprise multiple internal planting areas which, for fire management purposes, may be more appropriately treated as plantation compartments rather than external plantation boundaries.

The proposal therefore represents a clarification of how the existing standards are applied, rather than a reduction in the level of fire protection required.

VOTING REQUIREMENTS

Simple Majority

4.4 FIRE CONTROL WITHIN THE WIND TURBINE ZONE – TOPIC REQUESTED BY MR CAM CLIFTON

OFFICER RECOMMENDATION

FOR DISCUSSION

OFFICER COMMENT

In December 2025 the State Government published the DRAFT Renewable Energy Planning Code and Guidelines for public comment. The Shire of Wagin made comment on the guidelines and instigated a submission by the 15 members of the Central Country Zone.

The State Government's draft guidelines address fire by proposing that wind farms must:

include vehicular access enabling efficient, safe and reliable emergency response and evacuation, consistent with the Planning for Bushfire Guidelines (WAPC, 2024).

This includes:

a. *at least two ingress/egress points, preferably from two different public roads, and for each part of the development site where the site is divided by a public road(s).*
b. *internal access tracks that:*
    a. *have suitable gradients, vertical clearances and all-weather surfaces;*
    b. *provide a minimum four-metre trafficable width to each turbine and key infrastructure components such as substations and control offices;*
    c. *include passing bays at least every 600 metres, with a minimum size of 20 metres long and six metres wide; and*
    d. *provide adequate turn-around areas for emergency vehicle manoeuvring.*

WF-PO7.5 Wind farms provide sufficient, accessible water supply and firefighting infrastructure. The number, size and locations of water tanks is to be determined in consultation with the Department of Fire and Emergency Services and local brigade, and include at a minimum:

a. one 45,000-litre static water tank at each property entrance from a public road;

b. one additional 45,000-litre static water tank within the development site;

c. water tank fittings compliant with relevant Planning for Bushfire Guidelines (WAPC, 2024) standards; and

d. a hardstand at each tank for emergency vehicles.

Wind farm operations support emergency response by:

a. maintaining firebreaks, asset protection zones, access tracks, water supply, hardstands and fire equipment; and

b. enacting emergency procedures, such as turbine shutdown, blade repositioning, power disconnection, activation of obstacle lighting to support aerial firefighting, and facilitating emergency vehicle and water access.

Comment on the draft State Government planning guideline closed in April 2026. The timetable for the finalisation of the guideline is unknown.

It is important for BFAC to note that following changes to the State Government planning laws, local governments will not be the decision-maker in relation to wind farm applications and will not have the capacity to set conditions.

Development applications are assessed instead by the State Government Development Assessment Panel.

Developments have been approved in our neighbouring Shires being Narrogin, Williams and West Arthur. Those local governments have advised that the conditions of approval include a Bushfire Management Plan and meeting with their respective BFAC.

Officers have been advised by our neighbouring local governments that the narrative remains that wind farms can be shut down their turbines to give aircraft safer access for firefighting. Officers have not been able to verify this.

Officers have attended various forums and public information sessions with PoweringWA (the State Agency responsible for coordinating the renewable energy transition). Officers have continually made the point that wind turbine developments change the dynamics of firefighting even if they do not significantly contribute to additional fires.

The Victorian CFA draft fire and emergency management framework for renewable energy facilities

In Victoria, the Country Fire Authority (CFA) has produced a comprehensive draft fire and emergency management framework for renewable energy facilities. The guideline extends beyond planning and development assessment matters and addresses the ongoing operation of wind farms, solar farms, battery energy storage systems (BESS), substations and transmission infrastructure.

The draft guideline covers topics including bushfire risk assessment, emergency vehicle access, firefighting water supplies, vegetation management, fire breaks, emergency management plans, responder safety, emergency exercises, brigade familiarisation, emergency information systems and operational bushfire preparedness. The CFA framework also establishes expectations regarding consultation with local brigades, annual site familiarisation activities and site-specific emergency planning.

In Western Australia such a guideline does not exist.

VOTING REQUIREMENTS

Simple Majority

5. BRIGADE REPORTS

5.1. CHIEF BUSH FIRE CONTROL OFFICER REPORT

nil

5.2. DEPUTY CHIEF BUSH FIRE CONTROL OFFICER REPORT

nil

5.3. BRIGADE REPORTS

nil

5.3.1. BADJARNING

nil

5.3.2. BALLAYING

nil

5.3.3. CANCANNING

nil

5.3.4. LIME LAKE

nil

5.3.5. PIESSEVILLE

Discussion regarding the Piesseville fire truck currently at Cam's awaiting repairs- once completed DFES will supply us with a new truck

5.3.6. WEDGECARRUP

nil

5.3.7. WAGIN TOWN

nil

6. GENERAL BUSINESS

Matters discussed:

- condition of Wedgecarrup truck – advised is in good condition.
- daily call ups.
- radios and access to enough radios
- application that the CBFCO has created for fire season

7. CLOSURE

With no further business, Presiding Member Cr Blight closed the meeting at 9:07pm

8.1.6 CONSIDERATION OF BFAC RECOMMENDATION IN PLANTATIONS / CARBON FARMS AND WHEATBELT CONNECT VARIATION REQUEST

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

OFFICER RECOMMENDATION

That Council:

1. **AMENDS THE Shire of Wagin Firebreak Notice to include the following provisions regarding plantation developments including carbon farms:**

Location	Firebreak Requirement
Plantation boundary adjoining a public road	15 metres
Plantation boundary adjoining neighbouring ownership	15 metres
Plantation boundary adjoining reserves or land external to the plantation development	15 metres
Internal plantation compartments up to 30 hectares	6 metres
Internal plantation compartments greater than 30 hectares	10 metres
Creek line plantings, revegetation corridors, saline land plantings forming part of the internal configuration of the same plantation development	6 metres (or 10 metres where the compartment exceeds 30 hectares)

2. **WRITE to the Office of Bushfire Risk management citing the challenges of fire breaks around carbon farming requesting for review of recommendations**
3. **In relation to the request for a firebreak variation from Wheatbelt Connect, DOES NOT AGREE to the variation requested as a minimum 15-metre setback from plantation boundaries appears to have been established based on the evidence provided and appears to comply with the Shire's Firebreak Notice 2025-26**
4. **RESOLVES to take no further action regarding the Wheatbelt Connect development at this time**

BRIEF SUMMARY

This report deals with two separate but inter-related matters:

1. Consideration of the Bush Fire Advisory Committee's recommendation regarding firebreak requirements for in plantations and carbon farms

2. A request from Wheatbelt Connect for a variation for the 2026-27 season.

BACKGROUND/COMMENT

This report deals with two separate but inter-related matters:

1. Consideration of the Bush Fire Advisory Committee's recommendation regarding firebreak requirements for in plantations and carbon farms

2. A request from Wheatbelt Connect for a variation for the 2026-27 season.

Bush Fire Advisory Committee's recommendation regarding firebreak requirements for in plantations and carbon farms

At the 13 October 2026 Bush Fire Advisory Committee meeting, the Committee passed the following recommendation:

RESOLUTION

Moved Ross Goldsmith Seconded Jack Stallard

That the Bush Fire Advisory Committee

1. **recommends that the Shire of Wagin Firebreak Notice include the following provisions regarding plantation developments including carbon farms:**

Location	Firebreak Requirement
Plantation boundary adjoining a public road	15 metres
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2. **Write to the Office of Bushfire Risk management siting the challenges of fire breaks around carbon farming requesting for review of recommendations**

Carried 19/1

The BFAC's recommendation followed consideration of an Officer's report on the matter. The Officer's report is repeated below for the benefit of Council.

Under the current Fire Management Requirements, plantations are generally required to provide:

- 15 metre firebreaks along plantation boundaries;
- 15 metre firebreaks adjoining public roads;
- 6 metre compartment breaks for compartments up to 30 hectares;
- 10 metre compartment breaks for compartments exceeding 30 hectares; and
- 4 metre vertical clearance for emergency vehicle access.

The purpose of these requirements is to provide access for firefighting appliances, create opportunities for fire suppression and reduce the risk of fire spread from plantation areas.

Once upon a time, plantation proposals within Western Australia generally involved relatively large and contiguous plantation developments comprising blue gums, pine or sandalwood.

More recently, the Shire has experienced increasing interest in carbon farming projects.

These projects differ from traditional plantations in several important respects.

Rather than being developed as a single continuous plantation, many carbon projects seek to combine:

- saline land;
- creek lines;
- drainage lines;
- remnant vegetation corridors; and
- fragmented portions of multiple properties into a single carbon project.

In some instances, proponents are seeking to aggregate numerous relatively small and disconnected planting areas into one large registered carbon farming development.

The result is often not a plantation in the traditional sense, but a patchwork of small planting areas distributed throughout a broader farming landscape.

This has raised questions regarding whether plantation firebreak standards originally developed for traditional plantations remain appropriate when applied to these newer project models.

What do the DFES Guidelines say?

The *Guidelines for Plantation Fire Protection (2011)* do not prescribe a single plantation firebreak standard.

Instead, the Guidelines provide different indicative firebreak widths depending upon plantation type, ranging from 3 metres to 15 metres.

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Oil Mallee	10 m
Some Kyoto-compliant Mallee systems	3 m

However, the Guidelines place equal or greater emphasis on:

- compartment size;
- access roads;
- water supplies;
- fire management planning;
- suppression capability;
- fuel management; and
- strategic access for firefighting appliances.

The Guidelines continue to recommend compartments generally not exceeding 30 hectares and emphasise the importance of access and suppression opportunities throughout plantation developments.

A review of plantation policies adopted by a number of Western Australian local governments reveals no consistent movement toward reduced plantation firebreak widths.

Shire of Harvey

Harvey applies:

- 15 metre boundary firebreaks;
- 15 metre road frontage firebreaks; and
- 6 metre internal compartment breaks.

Shire of Chapman Valley

Chapman Valley has adopted a more conservative position.

Its policy states an expectation that:

- perimeter firebreaks or barriers be 30 metres wide; and
- planting cells greater than 200 hectares be separated by 30 metre fire barriers.

Shire of Northampton

Northampton defines a fire barrier as a 26 metre cleared strip with a 2 metre firebreak on either side, resulting in an effective 30 metre fire barrier.

Cranbrook, Beverley, Koorda and Perenjori

These local governments generally rely upon:

- planning approval processes;
- plantation management plans;
- fire management plans;
- compliance with plantation fire guidelines; and
- annual firebreak notices.

None of these policies establish a reduced plantation firebreak standard for carbon farming developments.

Recent experience indicates that the principal issue may not be the width of the firebreak itself.

The current Fire Management Requirements already recognise two separate standards:

- External plantation boundary 15 m
- Internal compartment break 6 m (up to 30ha)

The distinction between the two was straightforward because plantations were generally established as large contiguous blocks.

Carbon farming developments are now challenging that distinction.

For example, a creek line planting may form part of a broader carbon farming project but may not function as the external edge of a plantation in the traditional sense. Under the current interpretation, however, the edge of that planting may still be regarded as a plantation boundary, resulting in long sections of 15 metre firebreaks being required through drainage systems and environmental corridors.

The Committee may consider that, in many cases, these areas more closely resemble internal plantation compartments than external plantation boundaries.

The proposed amendment proceeds on the basis that these situations are not necessarily a firebreak width issue. Rather, they are a land configuration issue. Where a planting area forms part of a larger plantation development and does not create an external interface with neighbouring land, public roads or reserves, it may be more appropriately managed as an internal plantation compartment.

In such circumstances the existing 6 metre compartment firebreak requirement already provides a recognised fire management standard within both the Shire's Fire Management Requirements and the Plantation Fire Protection Guidelines.

The effect of the proposed amendment is therefore not to reduce the Shire's existing plantation fire protection standards. External plantation boundaries would continue to require 15 metre firebreaks. The amendment simply clarifies that creek line plantings, revegetation corridors, saline land plantings and other internal elements of a fragmented carbon farming development may utilise the existing compartment firebreak standards where they form part of the internal configuration of the plantation rather than its external boundary.

Under the proposed approach, the firebreak standards would be applied as follows:

Location	**Firebreak Requirement**
Plantation boundary adjoining a public road	15 metres
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Internal plantation compartments greater than 30 hectares	10 metres
Creek line plantings, revegetation corridors, saline land plantings forming part of the internal configuration of the same plantation development	6 metres (or 10 metres where the compartment exceeds 30 hectares)

This approach retains the Shire's existing 15 metre boundary firebreak requirement while recognising that modern carbon farming developments frequently comprise multiple internal planting areas which, for fire management purposes, may be more appropriately treated as plantation compartments rather than external plantation boundaries.

During the meeting, the BFAC noted that the DFES guidance material was in need of updating to reflect the contemporary practices of plantations and carbon farms. In considering the matter BFAC recommended that Council write the Department of Fire and Emergency Services requesting that DFES update its guidance material.

Consideration of Wheatbelt Connect variation request

On 22 October 2026 Wheatbelt Connect wrote to the Shire requesting a partial exemption from firebreak requirements.

Officers corresponded back and forth with Wheatbelt Connect to clarify their request.

Ultimately on 4 November 2026, Wheatbelt Connect advised that they:

"Are seeking a variation for the current season to the requirement for external property boundaries to have a 15-metre firebreak. In this situation we have 6m firebreaks graded and sprayed and have left the next 9 metres unplanted.

The pictures in the document sent through last week show the tree height currently and the types of offsets we have been discussing."

In submitting their request for a variation, Wheatbelt Connect have provided supporting photos.



Section 33 of the *Bush Fires Act 1954* states that a local government can require a landowner to plough, cultivate, scarify, burn or otherwise clear upon the land fire-breaks in such manner, at such places, of such dimensions, and to such number, and whether in parallel or otherwise, as the local government may and is hereby empowered to determine and as are specified in the notice, and thereafter to maintain the fire-breaks clear of inflammable matter plough, cultivate, scarify, burn or otherwise clear upon the land fire-breaks.

Wheatbelt Connect's request for a variation appears to be based on the fact that they have not graded and sprayed a fire break.

However, based on the photos provided, Officers are not convinced that additional works to establish a firebreak are required by Wheatbelt Connect in order to meet the currently set conditions.



Pragmatically, Officers would suggest that land is more or less clear of vegetation.

As Wheatbelt Connect stated in making the request

> *"All plantings undertaken this year have also complied with the approved development application requirements, including maintaining a minimum 15-metre setback from plantation boundaries."*

While Wheatbelt Connect goes on to say that the: *"Firebreak configuration contemplated in the current version has not yet been implemented,"* Officers would suggest that based on the evidence provided that the intent of the Firebreak Condition have been met.

If it is deemed that a suitable firebreak has not been established, Officers would not recommend that a variation be issued. This is because Council has already considered the request on two occasion and the conditions related to external firebreaks recommended by the BFAC in October would not alter Wheatbelt Connect's request.

CONSULTATION/COMMUNICATION

As detailed.

STATUTORY/LEGAL IMPLICATIONS

As described

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority

From: Sam Harma
To: Kenneth Parker
Cc: Murray Crane; Ben Redman; greg@reballagriculture.com
Subject: RE: Wheatbelt Connect- Firebreak Variation Request
Date: Wednesday, 11 November 2026 9:03:29 AM
Attachments: image002.png
image003.png
image004.png
image005.png
image006.png
image007.png

Hi Ken,

Thanks for the help through the process. The information previously provided should help with considerations.

The pictures provided are powerful in showing the reduced fire risk in our project area currently compared to a traditional crop.

If there are any specific questions that come from elected members ahead of this item being considered, I am more than happy to answer them where I can.

Cheers Sam

From: Kenneth Parker <ceo@wagin.wa.gov.au>
Sent: Friday, 6 November 2026 1:52 PM
To: Sam Harma <sam.harma@inpex.com.au>
Subject: [EXTERNAL] RE: Wheatbelt Connect- Firebreak Variation Request

EXTERNAL EMAIL: Do not click links or open attachments unless you trust the sender and know the content is safe.

Good afternoon Sam

Thank you for the clarification.

I have enough information now to proceed.

Before I do aside from the photos, map and information in the original email is there anything you would like to submit to Council as part of the request?

Kind regards

Kenneth Parker
Chief Executive Officer

Shire of Wagin
2 Arthur Road, Wagin, WA, 6315
Ph: 08 9861 1177 | **M:** 0429 611 493
E: kenneth.parker@wagin.wa.gov.au

www.wagin.wa.gov.au
Wagin is home of the Giant Ram and Wagin Woolorama

"Disclaimer by the Shire of Wagin: This email is private and confidential. If you are not the intended recipient, please advise us by return email immediately, and delete the email and any attachments without using or disclosing the contents in any way. The views expressed in this email are those of the author, and do not represent those of the Shire of Wagin unless this is clearly indicated. You should scan this email and any attachments for viruses. The Shire of Wagin accepts no liability for any direct or indirect damage or loss resulting from the use of any attachments to this email."

From: Sam Harma <sam.harma@inpex.com.au>
Sent: Friday, 6 November 2026 12:00 PM
To: Kenneth Parker <ceo@wagin.wa.gov.au>
Cc: Murray Crane <murray.crane@inpex.com.au>; Ben Redman <ben.redman@inpex.com.au>;

greg@reballagriculture.com
Subject: RE: Wheatbelt Connect- Firebreak Variation Request

Hi Ken,

Sorry for the slow response.

Thd below is correct the variation for the 2026-27 season would be for all external property boundaries.

I hope you have a good weekend planned and can find some time to get a few holes in tomorrow.

Cheers Sam

From: Kenneth Parker <ceo@wagin.wa.gov.au>
Sent: Wednesday, 4 November 2026 10:05 AM
To: Sam Harma <sam.harma@inpex.com.au>
Subject: [EXTERNAL] RE: Wheatbelt Connect- Firebreak Variation Request

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unless you trust the sender and know the content is safe.

Good morning Sam

Is the variation from 15m to 6m on external property boundaries requested regardless of the size of the cell?

Kind regards

Kenneth Parker
Chief Executive Officer

Shire of Wagin
2 Arthur Road, Wagin, WA, 6315
Ph: 08 9861 1177 | **M:** 0429 611 493
E: kenneth.parker@wagin.wa.gov.au

www.wagin.wa.gov.au
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From: Sam Harma <sam.harma@inpex.com.au>
Sent: Wednesday, 4 November 2026 9:57 AM
To: Kenneth Parker <ceo@wagin.wa.gov.au>
Cc: Murray Crane <murray.crane@inpex.com.au>; Ben Redman <ben.redman@inpex.com.au>
Subject: RE: Wheatbelt Connect- Firebreak Variation Request

Hi Ken,

You are correct we are seeking a variation for the current season to the requirement for external property boundaries to have a 15-metre firebreak. In this situation we have 6m firebreaks graded and sprayed and have left the next 9 metres unplanted.

The pictures in the document sent through last week show the tree height currently and the types of offsets we have been discussing.

If a table is still required, please let me know and I will have this prepared as best we can ahead of the November consideration.

Cheers Sam

From: Kenneth Parker <ceo@wagin.wa.gov.au>
Sent: Tuesday, 3 November 2026 2:04 PM
To: Sam Harma <sam.harma@inpex.com.au>
Subject: [EXTERNAL] RE: Wheatbelt Connect- Firebreak Variation Request

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Good afternoon Sam

Thank you for your email.

I note that you advise that the only temporary variation we are seeking is for the widths of the external firebreaks.

Am I correct that where a15 metre firebreak is required as an external you are seeking a 6m firebreak? Is that the extent of the variation?

This is where a cell-by-cell description of the proposed changes would be helpful as I need to be very clear about what you are asking Council to approve.

Kind regards

Kenneth Parker
Chief Executive Officer

Shire of Wagin
2 Arthur Road, Wagin, WA, 6315
Ph: 08 9861 1177 | **M:** 0429 611 493
E: kenneth.parker@wagin.wa.gov.au

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From: Sam Harma <sam.harma@inpex.com.au>
Sent: Tuesday, 3 November 2026 1:33 PM
To: Kenneth Parker <ceo@wagin.wa.gov.au>
Cc: Murray Crane <murray.crane@inpex.com.au>; Ben Redman <ben.redman@inpex.com.au>; greg@reballagriculture.com
Subject: Wheatbelt Connect- Firebreak Variation Request

Hi Ken,

As discussed, we believe our proposed firebreaks are compliant with the definitions within the Shire of Wagin Fire Management Requirements, which calls out plantations being any area exceeding 10 hectares.

For the areas smaller than that, we have retained our original firebreaks of 3m internal and 6m external rather than not having any firebreaks as per the notice.

Please note that all cell boundaries/internal compartment firebreaks are currently 6m, which is in line with the requirements. The only temporary variation we are seeking is for the widths of the external firebreaks.

The Wheatbelt Connect variation request is only for the 2026/2027 season.

I hope the email from October 26th provides some helpful context for the variation request for Councils consideration later this month.

Happy to answer any follow up questions you may have.

Cheers Sam

From: Kenneth Parker ceo@wagin.wa.gov.au
Sent: Monday, 2 November 2026 5:29 PM
To: Sam Harma sam.harma@inpex.com.au
Subject: [EXTERNAL] RE: Wheatbelt Connect- Firebreak Variation Request

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Good afternoon Sam

At the March 2026 Ordinary Council Meeting Council resolved in its Development Approval that:

'Internal firebreaks between compartments up to 30 hectares must be a minimum of 6 metres wide and for compartments over 30 hectares, a minimum of 10 metres wide'.

This decision was reiterated at the April 2026 Ordinary Council Meeting.

If I understand correctly, Wheatbelt Connect is asking Council to amend the firebreaks requirements to 3m firebreaks in some locations for compartments under 30 hectares as Wheatbelt Connect have established 3m firebreaks rather than 6m firebreaks set out in the Development Application?

I think this is what you mean in your email dated 22 October 2026 where you stated:

"All plantings undertaken this year have also complied with the approved development application requirements, including maintaining a minimum 15-metre setback from plantation boundaries. <u>However, the firebreak configuration contemplated in the current version has not yet been implemented</u>, as we did not want to pre-empt the BFAC review process."

One question that Council may ask is why Wheatbelt Connect did not proceed with the 6m firebreaks that Council approved as part of the Development Application in March prior the landowner seeding and now cropping?

I would suggest that Wheatbelt Connect prepares a submission explaining its rationale for the request that I can present in the public agenda.

Based on the information provided to date, Council would be unlikely approve a variation to the conditions that it has set, especially when the request relates to internal compartments which are required to be 6m consistent with other rural firebreaks.

Kind regards

Kenneth Parker
Chief Executive Officer

Shire of Wagin
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From: Sam Harma <sam.harma@inpex.com.au>
Sent: Monday, 2 November 2026 4:42 PM
To: Kenneth Parker <ceo@wagin.wa.gov.au>
Cc: Murray Crane <murray.crane@inpex.com.au>; Ben Redman <ben.redman@inpex.com.au>
Subject: RE: Wheatbelt Connect- Firebreak Variation Request

Hi Ken,

Sorry for any confusion caused.

As outlined in our earlier request, we are seeking to have a variation accepted so that the fire breaks we have put in place can remain for this fire season. This is the 'Actual Fire Map'.

Then ahead of 2027/2028 fire season we will update our firebreaks to reflect the position presented by BFAC. This is reflected in the 'Proposed Firebreak' Map.

Cells 17 and 39 will go from 3m and 6m fire breaks to 6m and 15 m under the design recommended by BFAC.

More than happy to have a chat over the phone tomorrow if that helps.

Cheers Sam

From: Kenneth Parker <ceo@wagin.wa.gov.au>
Sent: Monday, 2 November 2026 4:32 PM
To: Sam Harma <sam.harma@inpex.com.au>
Subject: [EXTERNAL] RE: Wheatbelt Connect- Firebreak Variation Request

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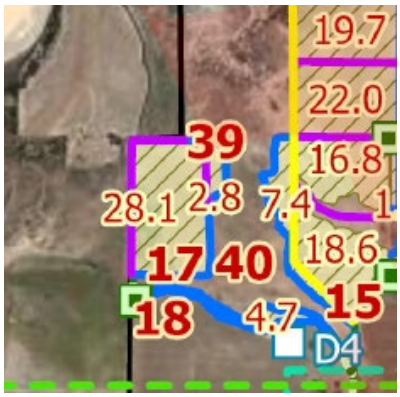
Good afternoon Sam

I believe I am confused

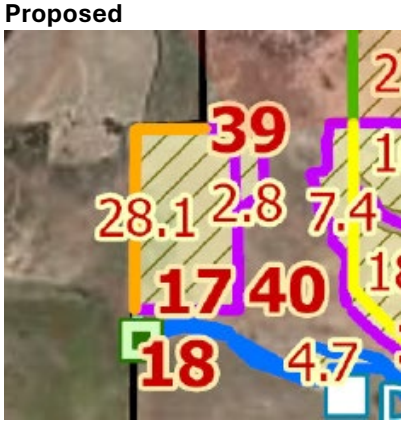
Is the document 'Proposed Firebreaks' what you are asking Council to set as your firebreaks?

If that is the case for both cell 7 and cell 39 for example the firebreak size will increase from either 3 or 6 (I can't tell the colours apart) to 7m.

Actual



Proposed



Kind regards

Kenneth Parker
Chief Executive Officer

Shire of Wagin
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From: Sam Harma <sam.harma@inpex.com.au>
Sent: Monday, 2 November 2026 4:10 PM
To: Kenneth Parker <ceo@wagin.wa.gov.au>
Cc: Murray Crane <murray.crane@inpex.com.au>; Ben Redman <ben.redman@inpex.com.au>
Subject: RE: Wheatbelt Connect- Firebreak Variation Request

Hi Ken,

The maps I sent through are correct.

Cell 7 is a great example.

The current boundaries are 3m and 6m and under the proposed BFAC resolution this will move to 6m and 15m .

Powerline firebreaks are 7 metres each side of the power line. This is depicted by yellow (14m) when it is on both sides and green (7m) when on one side.

The green (dashed line) represents an access track.

I hope this helps clear it up.

Cheers Sam

From: Kenneth Parker <ceo@wagin.wa.gov.au>
Sent: Monday, 2 November 2026 3:51 PM
To: Sam Harma <sam.harma@inpex.com.au>
Subject: [EXTERNAL] RE: Wheatbelt Connect- Firebreak Variation Request

EXTERNAL EMAIL: Do not click links or open attachments
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Good afternoon Sam

Thank you for your email.

Viewing this as a colourblind person is very difficult.

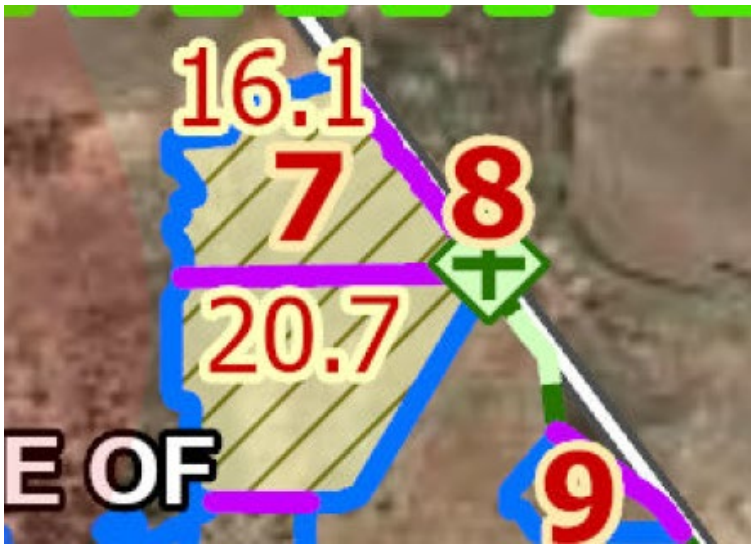
Are you sure that the maps that have sent me are correct?

I refer to compartments 7 and 8 for example.

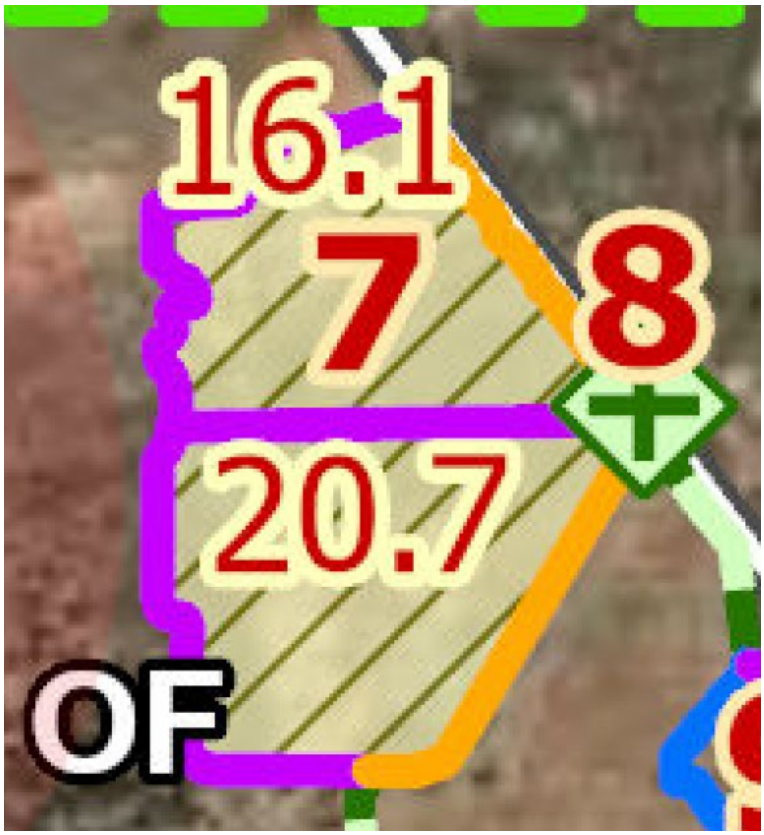
As best I can tell in the version titled 'actual' the fire breaks for the compartments are shown as blue and purple being 3m and 6m respectively.

In the document title 'proposed' at least one of the fire breaks changes to green which is 7m. This would be an increase in the firebreak.

Actual



Proposed



Kind regards

Kenneth Parker
Chief Executive Officer

Shire of Wagin
2 Arthur Road, Wagin, WA, 6315
Ph: 08 9861 1177 | **M:** 0429 611 493
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From: Sam Harma <sam.harma@inpex.com.au>
Sent: Monday, 2 November 2026 3:26 PM
To: Kenneth Parker <ceo@wagin.wa.gov.au>
Cc: Murray Crane <murray.crane@inpex.com.au>; Ben Redman <ben.redman@inpex.com.au>; greg@reballagriculture.com; Brendon Riley <brendon.riley@inpex.com.au>
Subject: RE: Wheatbelt Connect- Firebreak Variation Request

Hi Ken,

I hope you had a good weekend.

Sorry I didn't get back to you last week. I was on the road.

I started the process of collating the firebreak widths in a spreadsheet, but this failed to present the information clearly. Instead, we have updated the colour scheme for the maps previously sent through.

I hope this more clearly shows the actual vs proposed designs and supports the consideration of our variation request.

Please also note that the firebreaks displayed in the Shire of Woodanilling on the 'Proposed' map reflect the

current firebreaks installed, as we have been granted an exemption until next year. This will allow their engagement process with DFES to be completed.

Cheers Sam

From: Kenneth Parker <ceo@wagin.wa.gov.au>
Sent: Monday, 26 October 2026 3:00 PM
To: Sam Harma <sam.harma@inpex.com.au>
Subject: [EXTERNAL] RE: Wheatbelt Connect- Firebreak Variation Request

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Good afternoon Sam

I acknowledge receipt of your email.

Are you able to list out the actual and proposed firebreaks in a table for each cell?

Comparing the cells with the changing corresponding colours is challenging. It would be impossible for the Council to agree or disagree with a variation in the map format.

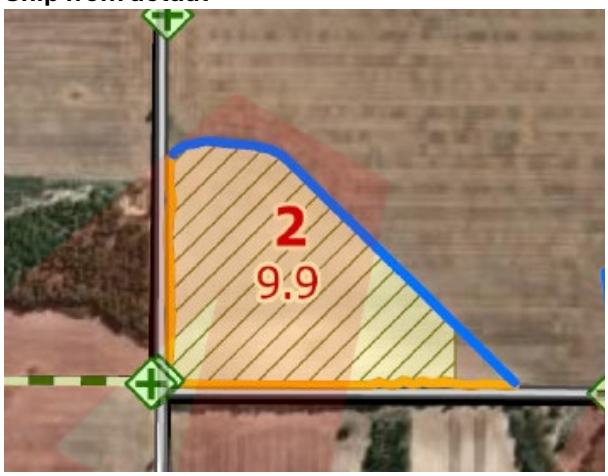
I draw your attention to cell 2 as an example.

In the actual map the southern and western firebreak is shown as six metres in green.

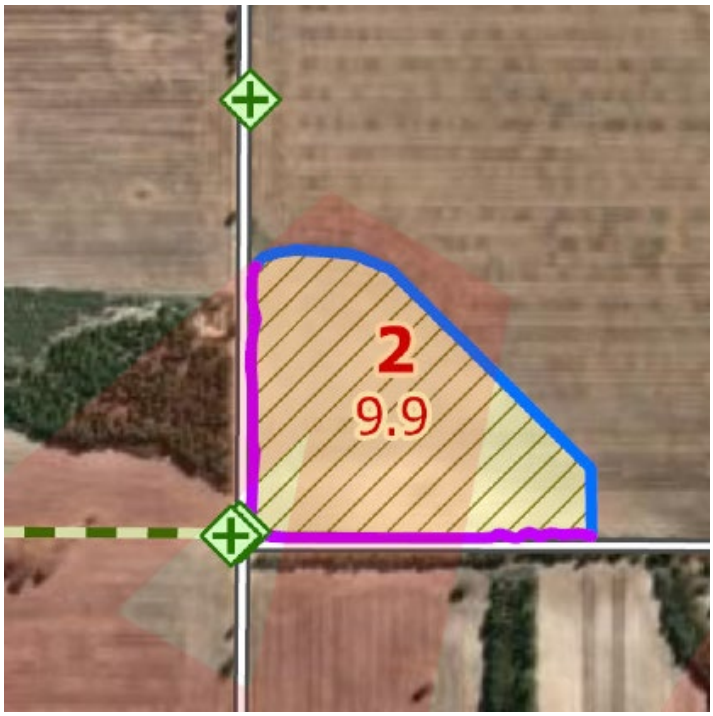
In the proposed map the same southern and western firebreak is shown as six metres in purple.

It would appear for cell 2 that no change between the actual and proposed. This would be much simpler to determine if the data was in a table.

Snip from actual



Snip from proposed



Kenneth Parker
Chief Executive Officer

Shire of Wagin
2 Arthur Road, Wagin, WA, 6315
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From: Sam Harma <sam.harma@inpex.com.au>
Sent: Monday, 26 October 2026 2:32 PM
To: Kenneth Parker <ceo@wagin.wa.gov.au>
Cc: Brendon Riley <brendon.riley@inpex.com.au>; Murray Crane <murray.crane@inpex.com.au>; greg@reballagriculture.com; Ben Redman <ben.redman@inpex.com.au>
Subject: Wheatbelt Connect- Firebreak Variation Request

Hi Ken,

Thanks for the phone call on Thursday and good conversation about the Wheatbelt Connect firebreak variation request.

As outlined in my email last week Wheatbelt Connect believed our firebreak variation request for the 2026-2027 season was being captured through the BFAC process underway.

Apologies we didn't engage directly with you through this process, and this allowed confusion about the correct process to exist.

We are please seeking a firebreak variation for the 2026-2027 season.

To outline the rationale, I have included some photos which show that firebreaks that are currently in place.

(6 metre external) but show we have not planted within ~ 15 metres of our planting boundaries.

The photos also clearly show the reduced fuel load that currently exists across the project area relative to traditional crops.

As we go into the summer the growth rates will be slower.

I have included maps which show the current fire breaks in place around the planted area. (Map Actual)

The second map (Wagin Proposed) shows the proposed firebreak design which will be followed once the BFAC firebreaks motion is considered by Council.

This will be implemented ahead of the 2027-2028 season.

We appreciate your support and understanding as we work our way through this process.

We hope the attached helps the shire in its consideration of this request and shows the proactive steps we have taken as we awaited the BFAC deliberations.

If you or other Shire representatives require any additional information, please don't hesitate to contact me.

Cheers Sam

From: Kenneth Parker <ceo@wagin.wa.gov.au>
Sent: Thursday, 22 October 2026 2:00 PM
To: Sam Harma <sam.harma@inpex.com.au>
Cc: Brendon Riley <brendon.riley@inpex.com.au>; Murray Crane <murray.crane@inpex.com.au>
Subject: [EXTERNAL] RE: Wagin BFAC - Wheatbelt Connect

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Good afternoon Sam

Thank you for your email. It is a busy time in the Shire completing as much of our capital works programme and emergency management response before harvest and bush fire season commences.

The BFAC which met on 13 October 2026 considered the complex matter regarding fire break requirements in plantations and carbon farms in a general sense. I trust that you would have seen the Officer's report (Bushfire_Advisory_Committee_Agenda_13_October_2026.pdf) which I hope described the issue fairly and reasonably.

I would emphasise that the BFAC meeting did not consider your project directly or any request for a variation to firebreak requirements.

To date, I have not received an application to vary firebreak requirements for your development.

The 2026-27 notice provides that applications to vary the requirements must be made to the Shire of Wagin no later than 23 September.

The BFAC's recommendation to Council for conditions in the firebreak notice followed the Officer's Recommendation for a combination of 15m; 10m and 6m firebreak requirements with the additional point recommending that the Shire advocate to DFES to update their Guidelines for Plantation Fire Protection.

I suspect that Council will opt to use these conditions in future notices commencing with the 2027-28 notice.

The BFAC's recommendations related to this item and the item related to windfarms will be presented at the November Ordinary Council Meeting.

Kind regards

Kenneth Parker
Chief Executive Officer

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From: Sam Harma <sam.harma@inpex.com.au>
Sent: Thursday, 22 October 2026 12:44 PM
To: Kenneth Parker <ceo@wagin.wa.gov.au>
Cc: Brendon Riley <brendon.riley@inpex.com.au>; Murray Crane <murray.crane@inpex.com.au>
Subject: Wagin BFAC - Wheatbelt Connect

Hi Kenneth,

I hope things have been going well with you and the Shire team.

I am please following up on Agenda Item 4.3 from the recent Bushfire Advisory Committee meeting and would appreciate confirmation of whether:

- the matter will be considered by Council on 27 October; and
- a partial exemption from the firebreak requirements has been granted for the 2026/27 season.

We have had some constructive discussions with Xavier regarding the project and our proposed approach, which have been greatly appreciated.

For the upcoming bushfire season, we have established and maintained: (graded and sprayed)

- 6-metre external boundary firebreaks;
- 6-metre cell boundary firebreaks; and
- 3-metre internal firebreaks.

All plantings undertaken this year have also complied with the approved development application requirements, including maintaining a minimum 15-metre setback from plantation boundaries. However, the firebreak configuration contemplated in the current version has not yet been implemented, as we did not want to pre-empt the BFAC review process.

We are seeking an exemption for the 2026/27 season to allow BFAC to complete its review. Once BFAC's

position is confirmed through council, we will implement any additional requirements ahead of the 2027/28 season. Immediate additional works would be difficult because the landowner who we would engage to complete any required work is commencing harvest.

We understand the Shire of Woodanilling has granted a similar exemption for 2026/27 and hope the Shire of Wagin can support a consistent approach.

Thank you for your assistance. I am more than happy to discuss this further.

Cheers,
Sam

Sam Harma
Land Coordinator
Wheatbelt Connect

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Perth, WA 6000
Mobile +61 0428 820 499
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INPEX.com.au

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Wheatbelt Connect

A joint venture between

INPEX | ANZ | QANTAS Spirit of Australia

Firebreak Information

Furnihurst

Shire of Wagin

26-October-2026



Figure 1: Photo of established firebreak and unplanted rip lines at Furnihurst Cell 7



Figure 2: On-ground measurement of firebreaks and unplanted area



Figure 3: Photo of established seedling at Furnihurst demonstrating low growth rates and current fuel loads



Figure 4: Photo of established firebreak Furnihurst Cell 7

8.1.7 POLICY REVIEW – F12 LEGAL REPRESENTATION – COSTS INDEMNIFICATION

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
ATTACHMENTS:	1. New draft policy F12 Legal Representation – Costs Indemnification

OFFICER RECOMMENDATION

That Council REPLACES policy F12 Legal Representation – Costs Indemnification with the draft policy in Attachment 1.

BRIEF SUMMARY

The purpose of this report is to enable Council to consider replacing Policy F12 Legal Representation – Costs Indemnification with a new policy that has been amended to reflect changes in legislation that commenced earlier in 2026.

BACKGROUND/COMMENT

Reforms to the *Local Government Act 1995* which introduced the Inspector's powers also established limits on the circumstances where a Council could approve the legal costs of an elected member. These circumstances principally are those that involved investigations and prosecutions by the Inspector.

The Shire's existing policy concerning legal indemnification is based on the Department's previous template which has not been updated to reflect the current legislation.

Officers have identified that the policy adopted by the Shire of Serpentine Jarrahdale in February 2026, may provide a suitable policy with modification.

Officers recommend adoption of the Serpentine Jarrahdale policy noting that the policy sets a maximum legal fee amount of $10,000 which is greater than the $5,000 in the current Wagin policy. As the figure in the Wagin policy was adopted in 2012 Officers suggest that it is reasonable to increase the amount which better reflects the Shire's insurance excess.

While this policy is rarely, if ever, put into practice, the Shire's policies should be updated to accord with legislation.

CONSULTATION/COMMUNICATION

Nil.

STATUTORY/LEGAL IMPLICATIONS

The new draft policy is aligned with the legislative changes.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority

F12 LEGAL REPRESENTATION – COSTS INDEMNIFICATION

POLICY NUMBER	**F12**
POLICY TYPE	**FINANCE**
DATE ADOPTED	**18 December 2012 (Council Resolution #2078)**
DELEGATION APPLICABLE	**Nil**

1.0 POLICY STATEMENT

Introduction
Section 9.56 of the *Local Government Act 1995* (the Act) provides protection from actions of tort for anything a member of the council, or a member of a committee of the council or an or employee has, in good faith, done in the performance or purported performance of a function under the Act or any other written law.

Section 3.1 of the Act provides that the general function of the local government is to provide for the good governance of person in its district. Section 6.7(2) provides that money held in the Municipal Fund may be applied towards the performance of the functions of the local government.

The Shire's approval to pay legal representation costs incurred by an individual Elected Member or employee will rely on the determination that it is reasonably concluded that the expenditure provides for the good governance of the district, whether through use of the Shire's insurance policy or not, and is in accordance with the legislation.

Payment Criteria
There are four major criteria for determining whether the Shire will pay the legal representation costs of an Elected Member or employee. These are:

1. the legal representation costs must relate to a matter that arises from the performance by the relevant person, or his or her functions;
2. the legal representation cost must be in respect of legal proceedings that have been, or may be, commenced;
3. in performing his or her functions, to which the legal representation relates, the relevant person must have acted in good faith, and must not have acted unlawfully or in a way that constitutes improper conduct; and
4. the legal representation costs do not relate to a matter that is of a personal or private nature.

Section 6.14A of the Act prohibits certain payments to Elected Members connected with legal matters, including in respect of an insurance policy premium. These are outlined in regulation 19D of the *Local Government (Financial Management) Regulations 1996* and include:

a) an amount that a council member is ordered to pay under section 8A.19(2) or the Local Government (Local Government Inspector) Regulations 2025 regulation 7(6) or (7);
b) a modified penalty under an infringement notice issued to a council member under Part 9 Division 2 Subdivision 2A of the Act;
c) a fine imposed on a council member as a penalty for committing an offence under to Act;
d) an amount that a council member is ordered to pay under the State Administrative Tribunal Act 2004 Part 4 Division 5;

e) any exemplary or punitive damages that are awarded against a council member in civil proceedings before a court.

The Shire may not pay, either wholly or partially, for legal representation, or any other costs such as punitive damages, for any matter relating to:

a) a complaint or investigation regarding behavioural or code of conduct breaches, or any breach specified by the Act or
b) Criminal investigations or proceedings.

Examples of Legal Representation Costs that may be Approved

If the payment criteria listed above are satisfied, the Shire may approve the payment of legal representation costs in the following circumstances:

(a) where proceedings are brought against a relevant person in connection with his or her functions (e.g.: an action for defamation or negligence arising out of a decision made or action taken by the relevant person); or
(b) to enable proceedings to be commenced and/or maintained by a relevant person to permit his or her functions (e.g.: where a relevant person seeks to take action to obtain a restraining order against a person using threatening behaviour to the relevant person); or
(c) where exceptional circumstances are involved (e.g.: where a person or organisation is lessening the confidence of the community in the local government by publicly making adverse personal comments about a relevant person).

The written application for payment of legal representation costs is to give details of:

(a) the matter for which legal representation is sought;
(b) how the matter relates to the functions of the relevant person making the application;
(c) the proposed lawyer (or law firm) who is to be asked to provide the legal representation;
(d) the nature of legal representation to be sought (such as advice, representation in court, preparation of documents etc);
(e) an estimated cost of the legal representation; and
(f) why it is in the interest of the Shire for payment to be made.

The application is to contain a declaration by the applicant that they have acted in good faith, disclosed anything that might affect representation, and have not acted unlawfully or in a way that constitutes improper conduct in relation to the matter to which the application relates. The application is to be made as far in advance as possible before commencement of the legal representation to which the application relates.

The application is to be accompanied by a signed written statement by the applicant that they:

(a) have read and understood the terms of this policy; and
(b) acknowledge that any approval of legal representation costs is conditional on the repayment provisions of this policy and any other conditions to which the approval is subject.

The completed application will be submitted to Council for determination.

Legal Representation Costs – Limit
Unless otherwise determined by Council, the payment of legal representation costs in respect of a particular matter is not to exceed $10,000.

If the matter is accepted under the Shire's insurance policy, unless otherwise determined by Council, the amount to be paid is not to exceed the amount of the policy excess. An Elected Member or employee may make a further application to Council in respect of the same matter. Council's Powers

Upon assessing the application, the Council may:

(a) refuse;
(b) grant; or
(c) grant, subject to conditions, an application for payment of legal representation costs.

Conditions may include, but are not restricted to, a financial limit and/or a requirement to enter into a formal agreement, including a security agreement, relating to the payment, and repayment, of legal representation costs.

In assessing an application, Council may have regard to any insurance benefits that may be available to the applicant under the Shire's Council members 'or employees' insurance policy or its equivalent. All decisions to use the Shire's insurance for matters under this policy must be approved by Council. Council may at any time revoke or vary an approval, or any conditions of approval, for the payment of legal representation costs.

Based on, and consistent with, the findings of a court, tribunal, or inquiry, Council may, determine that an Elected Member or employee whose application for legal representation costs has been approved has, in respect of the matter for which legal representation costs were approved:

(a) not acted in good faith, or has acted unlawfully or in a way that constitutes improper conduct; or
(b) given false or misleading information in respect of the application.

Where the Council makes this determination, the legal representation costs paid by the Shire are to be repaid by the Elected Member or employee in accordance with this policy.

Repayment of Legal Representation Costs
A relevant person whose legal representation costs have been paid by the Shire is to repay the Shire:
(a) all or part of those costs, if a determination is made by Council that the person did not act in good faith, acted unlawfully, engaged in improper conduct, or has given false or misleading information.
(b) as much of those costs as are available to be paid by way of set-off, where the person receives monies paid for costs, damages, or settlement The Shire may take action in a court of competent jurisdiction to recover any monies due to it under this Policy.

Definitions
Approved lawyer means:

a) a 'person who is admitted to the legal profession' under the *Legal Profession Uniform Law Act 2022*

b) from a law firm listed as a WALGA preferred supplier, if relevant, unless Council considers that this is not the appropriate – for example where there is or may be a conflict of interest or insufficient expertise

c) approved in writing by Council or the Chief Executive Officer under delegated authority.

Good faith means a sincere belief or motive without any malice or desire to defraud others.

Elected Member or employee means a current or former Elected Member, employee, volunteer or member of a council committee of the Shire.

Legal proceedings may be civil, criminal or investigative.

Legal representation is the provision of legal services, to or on behalf of an Elected Member or employee, by an approved lawyer in respect of:

a) A matter or matters arising from the performance of the functions of the Elected Member or employee

b) Legal proceedings involving the Elected Member or employee that have been or may be commenced. Legal representation costs are the costs, including fees and disbursements, properly incurred in providing legal representation. Legal services include advice, representation or documentation that is provided by an approved lawyer.

Payment by the Shire of legal representation costs may be either by:

a) a direct payment to the approved lawyer
b) a reimbursement to the Elected Member or employee, or
c) insurance (including payment of the policy excess).

Relevant person is an Elected Member or employee.

2.0 HISTORY

- 18 December 2012 (Council Resolution #2078)
- 20 November 2018 (Council Resolution #3910)
-

8.1.8 ACCEPTANCE OF AUDIT REPORT, ANNUAL REPORT FOR 2025/26 AND SETTING OF THE DATE FOR ANNUAL GENERAL MEETING OF ELECTORS

AUTHOR OF REPORT:	Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT (S):	Nil
FILE REFERENCE:	CM.RE.2
1. ATTACHMENTS:	1. Independent Auditor's Opinion and transmittal letter; 2. Final Management Letter. 3. Shire of Wagin Annual Report for 2025/26 incorporating the Annual Financial Report

OFFICER RECOMMENDATION

That Council:

1. **RECEIVES and ACCEPTS the 2026 Independent Auditor's Report from the Office of the Auditor General.**

2. **ACCEPTS the Annual Report for the financial year ended 30 June 2026 as attached, which incorporates the Annual Financial Report.**

3. **ENDORSES 6.00pm Tuesday 15 December 2026 as the meeting time for the annual general meeting of electors.**

BRIEF SUMMARY

This report presents the Shire of Wagin 2025/26 Annual Report for Council's acceptance in accordance with s. 5.54 (1) of the Local Government Act 1995 ('the Act'). This incorporates the Annual Financial Report, which will be presented to the Audit, Risk and Improvement Committee at its meeting to be held on 24 November 2026.

The independent auditor's report for 2025/2026 is also attached, which will also be considered by the Audit, Risk and Improvement Committee.

In compliance with section 5.27 (1) and (2) of the Act, which requires a general meeting of the electors of the district to be held not more than 56 days after acceptance of the annual report, Council is asked to endorse Tuesday 15 December 2026 for this meeting.

BACKGROUND/COMMENT

Audit Report

The unqualified audit opinion for 2025/2026 is attached for information.

An interim audit was conducted April 2026, and the onsite audit was concluded October 2026. The final interim audit letter was provided on 15 June 2026 and reported to the Audit, Risk and Improvement Committee at its meeting held on 25 August 2026.

One moderate finding was raised in the final audit related to three employees that had accrued annual leave balances exceeding eight weeks. The detailed comments and management response is contained in the attached management letter.

Annual Report

The Annual Report notes the following activities during the year:

This year demonstrated the Shire's ability to adapt to change while continuing to deliver the services and infrastructure our community relies upon. Whether responding to unexpected building maintenance issues, workforce changes, shifting government policy or economic pressures, staff and Council remained focused on ensuring services were delivered with minimal disruption.

The Shire continues to play an important role in maintaining local access to essential services. Through our partnership with St Luke's Family Practice, we have supported the provision of General Practitioner services in Wagin, helping residents access healthcare close to home. Our Homecare service remains one of the most valued services provided by the Shire, supporting almost one-third of residents aged over 70 to live independently and with dignity in their own homes. During the year, the Shire prepared extensively for the Commonwealth's proposed aged care reforms, only for their implementation to be postponed. Despite this uncertainty, staff ensured continuity of service for clients throughout the year.

For many residents, the most common interaction with the Shire is through licensing and transport services delivered on behalf of WA Transport. Beyond these services, our community facilities, including the gym, library, swimming pool and recreation facilities, continue to contribute substantially to the liveability and vibrancy of Wagin. While often taken for granted, these facilities require ongoing investment, maintenance and renewal.

The year presented several operational challenges. In August 2025, water ingress issues at the Town Hall required significant remedial works and preventative measures to improve drainage and reduce subterranean water impacts. The successful resolution of these issues highlights both the ingenuity of staff and the ongoing responsibility of maintaining our historic community assets.

Change was also experienced across several key staffing positions, including Homecare Manager, Rates Officer, Caravan Park Manager, Community Development Officer, Customer Service Officers, Executive Assistants and cleaning staff. Through successful recruitment and the introduction of new ways of working, the Shire maintained service delivery with little outward impact on the community.

The Shire also demonstrated flexibility in managing its capital and operational programs. The timely completion of the roads program helped mitigate the impact of rising fuel costs, while adjustments to the kerbing program and Council's decision to proceed with the construction of two new houses reflected a practical and measured approach to changing circumstances.

There was continued investment in community infrastructure during the year. The Shire utilised Commonwealth Drought Resilience funding to expand the town weir, improving water capture and long-term self-sufficiency. In total, approximately $1.5 million was invested in capital works and a further $940,000 in replacement plant and equipment. Notable projects included the installation of new water tanks, replacement of the Shire's computer server, significant maintenance works at the Town Hall and improvements to the sportsground oval.

Housing availability remains one of the most significant challenges facing regional Western Australia. During the year, the Shire completed the sale of land in Sawle Street and continued to advocate strongly to the State Government for the release of more than 20 serviced residential lots currently under State ownership. These lots represent an important opportunity to attract new residents, support workforce growth and address local housing demand.

The Council remains committed to supporting arts, culture and community activities. Through our partnership with Arts Narrogin, two performances were delivered in Wagin during the year, including a memorable performance by the Mirabilis Collective. These events contribute to the social and cultural life of our community and reinforce Wagin's reputation as a vibrant regional centre.

One of the defining strengths of our district continues to be the dedication of our volunteers. Throughout the bushfire season, members of our Bush Fire Brigades responded to incidents across the Shire, often under difficult circumstances. In particular, we acknowledge those who responded to the significant fire event in December. The injuries sustained by three responders during that incident serve as a reminder of the risks faced by volunteers and first responders every day. Their commitment, courage and willingness to serve deserve our sincere gratitude and ongoing support.

The year also saw changes within Council. Following the local government elections, Council welcomed Cr Jason Reed back to Council and farewelled Cr Wade Longmuir. In May 2026, Council also farewelled Cr Greg Ball following his resignation after nearly two decades of service, having first been elected in 2007. Greg's contribution to the Shire, including many years as Deputy Shire President, has left a lasting legacy. Through the processes established under the Local Government Act, Cr Longmuir was subsequently elected to fill the remainder of the vacant term, providing continuity and stability for Council.

CONSULTATION/COMMUNICATION

Chief Executive Officer; administration staff; staff of Lincolns Accountants; the Office of the Auditor General.

STATUTORY/LEGAL IMPLICATIONS

Section 5.54 of the Local Government Act 1995 states:

(1) Subject to subsection (2), the annual report for a financial year is to be accepted by the local government no later than 31 December after that financial year. * Absolute majority required.*

(2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

The Shire of Wagin prepares an Annual Report each year to meet obligations under Part 5 of the Local Government Act 1995. Section 5.53 (1) requires the local government to prepare an annual report. Section 5.53 (2) details the components of the report.

This report is to be presented to electors of the district 'once every financial year' (section 5.27 (1) of the Act). This is to occur within 56 days of acceptance (s. 5.27 (2) refers), and the recommended date meets that obligation.

POLICY IMPLICATIONS

Many policies have relevance to the preparation of the reports which comprise the annual report or inform its content.

FINANCIAL IMPLICATIONS

There is no identified financial implication to this item.

STRATEGIC IMPLICATIONS

All Key Result Areas of the Strategic Community Plan are relevant.

VOTING REQUIREMENTS

Absolute majority.

Office of the Auditor General
Serving the Public Interest

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Our Ref: 8384-002

Dr Ken Parker
Chief Executive Officer
Shire of Wagin

Email: ceo@wagin.wa.gov.au

Dear Dr Parker

SHIRE OF WAGIN
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2026

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

Management control issues
While the result of the audit was satisfactory, I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

Unresolved matters from prior audits
We also draw your attention to the matters outstanding from prior audits set out in the attachment. We would appreciate your attention to these matters before next year's audit.

Key information for your validation
The date the financial report was submitted by your entity and considered to be of audit-ready quality is 9 September 2026. This date will be reported in our local government sector audit results report to be tabled in Parliament.

Our results report will also include data on the number and significance of management letter points of each entity. This reporting takes the format of an interactive graphic included within the digital version of our results report. For ease of reference, refer to the interactive dashboard included in our financial audit results local government 2025 report.

As part of our procedural fairness process your entity is showing as having the following number of management letter points in each rating category:

Management letter	Minor	Moderate	Significant	Total findings
Interim	0	0	1	**1**
Final	0	1	0	**1**
Information Systems	0	0	0	**0**
Total per category	**0**	**1**	**1**	**2**

We are providing this information for completeness of our Office's procedural fairness process.

If you have any queries in relation to this date, please contact the undersigned on 6557 7605 by 13 November 2026. If we do not hear from you, we will take this as confirmation of the information included in this section.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Yours sincerely

Vignesh Raj
Director
Financial Audit
30 October 2026

Attach

Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Shire of Wagin

To the Council of the Shire of Wagin

Opinion

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

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2026 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the Shire's annual report for the year ended 30 June 2026, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with *ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire for the year ended 30 June 2026 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
30 October 2026

Index of findings	Potential impact on audit opinion	Rating	Year first raised
1. Excessive annual leave balances	No	Moderate	2025

Ratings
The ratings in this management letter reflect our assessment of risks based on the likelihood and potential impact if no action is taken. These outcomes consider both quantitative impact (such as financial loss) and qualitative impact (such as inefficiency, non-compliance, poor service to the public or loss of public confidence).

● **Significant** – Findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

● **Moderate** – Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

● **Minor** – Those findings that are not of primary concern but still warrant action being taken.

1. Excessive annual leave balances

Finding
During our audit, we identified that, as at 30 June 2026, three employees had accrued excessive annual leave balances exceeding eight weeks. The total annual leave liability associated with these employees was $86,653 or a total of 34 weeks of annual leave.

This matter was first reported in the 2025 financial year, when two employees were identified as having annual leave balances in excess of eight weeks.

Rating: Moderate (2025: Moderate)

Implication
Excessive annual leave balances increase the Shire's employee leave liability over time, as annual leave entitlements are generally paid at current salary rates. In addition, the accumulation of significant leave balances may indicate that employees are not taking leave on a regular basis, increasing risks associated with employee fatigue, reduced workforce resilience, and inadequate segregation of duties. Failure to effectively monitor and manage leave balances may also increase the risk of inaccuracies in the recording of employee benefit liabilities.

Recommendation
We recommend that management strengthen its monitoring of employee leave balances and implement measures to reduce excessive leave accruals. This should include encouraging employees to take annual leave on a regular basis and developing leave management plans where significant balances have accumulated.

Management comment
The Shire's overall leave liability remains well-managed, with only three of approximately 50 employees holding excessive balances. These individuals are long-serving and highly valued personnel with 10, 12, and 22 years of service.

The Executive strives to create a supportive workplace culture. An individual staff member's decision to take leave or not take leave regularly may be related instead to their individual personal, private circumstances as much as any of the factors identified by the Auditor.

The Executive does not support directing staff to take leave when they do not want to as this can harm workplace morale and culture.

In line with the Shire's supportive workplace culture, the Executive will continue to support staff taking leave that accords with their individual personal and private circumstances.

Responsible person: Chief Executive Officer
Completion date: 30 June 2027

SHIRE OF WAGIN

• HEART OF THE GREAT SOUTHERN •

Annual Report

2025/26



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Shire President’s Report

(s. 5.53(2)(a) Local Government Act 1995)



In 2025-26 the Shire of Wagin continued to deliver core local government services and so much more.

The Shire continues to play an important role in ensuring local access to essential services. Through our partnership with St Luke's Family Practice, we have continued to support General Practitioner services in Wagin, helping residents access healthcare close to home. Our Homecare service remains one of the most valued services provided by the Shire, supporting almost one-third of our residents aged over 70 to remain living independently and with dignity in their own homes.

The most common interaction with the Shire is through our licensing and transport services delivered on behalf of WA Transport.

Our community facilities such as the gym; library; swimming pool; and recreation contribute to the vibrancy and liveability of our town. These everyday services can be easily forgotten if you don’t use them regularly but each require maintenance and upkeep.

Council remains committed to supporting arts, culture and community activities. During the year, our partnership with Arts Narrogin delivered two performances in Wagin, including a memorable performance by the Mirabilis Collective.

Housing availability continues to be a significant challenge across regional Western Australia. During the year, the Shire completed the sale of land in Sawle Street and continued to advocate strongly to the State Government for the release of more than twenty serviced residential lots currently owned by the State. These blocks represent an important opportunity to attract new residents, support workforce growth and meet housing demand within our community.

One of the defining strengths of our district is the dedication of our volunteers. Throughout the bushfire season, members of our Bush Fire Brigades responded to incidents across the Shire, often under difficult circumstances. I wish to sincerely thank all brigade members and volunteers who gave their time to protect lives, property and the environment.

In particular, I acknowledge those who responded to the significant fire event in December and pause to recognise the individuals who were injured while assisting during that incident. The injuries sustained by three responders serve as a reminder of the risks faced by our volunteers and first responders every day. Their commitment and courage should never be taken for granted. As a community, we must continue to support and protect those who step forward to help others, ensuring there are no unnecessary barriers to volunteering and emergency response.

The year also saw changes within Council. Following the local government elections, we welcomed Cr Jason Reed back to Council and thanked outgoing councillors for their service. In May 2026, Council farewelled Cr Greg Ball following his resignation. Greg served the Shire with distinction for almost two decades, first being elected in 2007. His commitment to the community, including many years as Deputy Shire President, has left a lasting legacy. On behalf of Council and the community, I thank Greg for his dedicated service and wish him well for the future.

On behalf of Council, I thank our Chief Executive Officer and staff for their professionalism and commitment throughout the year. I also thank my fellow councillors for their service and the residents of the Shire of Wagin for their ongoing support and engagement.

Together, Wagin is Western Australia's Greatest Inland Neighbourhood.

Cr Phillip Blight
Shire President

Chief Executive Officer's Report

(s. 5.53(2)(b) Local Government Act 1995)

It is my pleasure to present the CEO's report for the 2025-26 financial year. This financial year has been one where services continued to be delivered by being fast on our feet.

In at least one case the literal floor was moving. In August 2025 issues with water ingress in the Town Hall resulted in repairs and further preventative to improve drainage and curb subterranean water. The ingenuity has prevented the worse possible scenarios but is a reminder that our cherished, historic buildings require regular upkeep.

In other cases, the shifting ground has been during to the human part of the business. Change has been experienced in critical roles across the business including Homecare Manager; Rates Officer; Caravan Park Manager; Community Development Officer; Cleaners; Customer Service Officers and Executive Assistants. In each case we have replaced our talented staff or introduced new ways of working to continue to deliver services with little outward impact.

Sometimes, effort was required to manage changes that paradoxically did not eventuate. Like aged care providers across the country, the Shire had readied itself for the Commonwealth reforms to the Commonwealth Home Support Program only for the Federal Government to change its mind at the last moment and delay introduction of their reforms indefinitely.

The rapid increase in fuel prices was softened by the timely completion of our roads program and adjustments to the kerbing program. Our flexibility was also demonstrated in Council's decision to proceed with the construction of two new houses after previously considering a more ambitious program.

In respect to capital programs, I am pleased that the Shire has been able to utilise the Commonwealth Drought Resilience funding to expand the town's weir which improves water capture and self-sufficiency. The Shire has also spent $1.5million on its capital works program and $940,000 on replacement plant and equipment. Other notable projects included $73,000 on new water tanks, $68,000 on a new computer server, over $60,000 on maintenance to the Wagin Town Hall to stop water ingress and over $30,000 to rectify the sportsgound oval.

The second half of 2025 featured an election where Council welcome Cr Jason Reed back on Council and farewelled Cr Wade Longmuir. In May 2026, long time Councillor, Greg Ball resigned. Cr Ball was first elected to Council in 2007 and served the Shire across multiple terms, including as Deputy Shire President from 2009 to 2016 and from 2017 to 2023. His contribution to Council and the broader local government community has been significant. Through the processes set out in the Act, Cr Longmuir has been elected to complete the remainder of the term which gives Council stability.

My personal highlight of 2025-26 came in July, when longtime Manager of Works, Allen Hicks was recognised at the Western Australian Local Government Association's Local Government Awards.

As the Shire's Manager of Works since 2004, Allen has 40 years of contribution to rural communities, including 15 years of service at the Shire of Koorda. Allen was the only officer from the Wheatbelt Region to be recognised with a Merit Award as well as the only award recipient employed as a member of a local government's outdoor workforce.

I would like thank Council, the administration and community of the Shire of Wagin.

Dr Kenneth Parker
Chief Executive Officer

Your Council for 2025-26

The Council of the Shire of Wagin comprises seven council members. Councillors are elected for four-year terms with about half of the Council elected at each election. Elections are held each two years, most recently in 2025.

Cr Phillip Blight
Shire President



Cr Bryan Kilpatrick

Deputy Shire President



Cr Greg Ball

(1/7/2025 to 1/5/2026)



Cr Sherryl Chilcott



Cr Wade Longmuir

(1/7/25 to 18/10/25 and 26/5/26 to 30/6/26)



Cr Ann O'Brien



Cr Jason Reed

(21/10/25 to 30/6/26)



Cr Geoff West



Summary of Activities – 2025-26

Governance

Council and Committees

The 2025 Ordinary Local Government Election was held on Saturday, 18 October 2025. At the close of polls 177 votes had been cast with a turnout rate of 13.5%.

The following persons were elected:

- Greg Ball
- Bryan Kilpatrick
- Ann O'Brien
- Jason Reed

At a special meeting of the Council held on 21 October 2025, Cr Phillip Blight was declared Shire President and Cr Bryan Kilpatrick was declared Deputy Shire President (both for a period of two years).

Appointments were made to the:

- Audit, Risk and Improvement Committee
- CEO Review Committee
- Bush Fire Advisory Committee
- Local Emergency Management Committee
- Sports and Recreation Advisory Group
- Staff Accommodation Advisory Group
- Works and Services Advisory Group
- Civic Awards Advisory Committee
- A range of external boards and committees

Subsequently on 1 May 2026 Councillor Greg Ball resigned form his position of councillor.

In accordance with Regulation 87A of the *Local Government (Elections) Regulations 1997* and Schedule 4.1A of the *Local Government Act 1995*, that vacancy was filled by election under Schedule 4.1A of the Act.

Wade Longmuir, as the first candidate to backfill vacancies arising from the 2025 Ordinary Local Government Election, was elected to fill the vacancy for the remainder of the term expiring at the 2029 local government elections.

Advocacy

Local governments advocate to ensure that higher levels of government and industry bodies make decisions that protect, support, and benefit the local community. As the tier of government closest to the people, the Council uses advocacy to bridge the gap between local needs and state or federal policies. During the year, the Shire provided feedback to government departments and WALGA on the following wide range of issues:

- Department of Local Government, Sport and Cultural Industries - Draft legislation requiring mandatory communications agreements between the CEO and Council (July 2025)

- WALGA - Draft guideline on community benefits from renewable energy projects (July 2025)
- Department of Planning, Lands and Heritage - Proposed reforms of planning instruments including local planning schemes and local planning policies (August 2025)
- WALGA – Local Government Emergency Management Survey (October 2025)
- Select Committee into Land Development and Planning in Western Australia - Inquiry into matters relating to land planning, transactions and development in Western Australia (October 2025)
- WALGA and State Government - Statutory review of the Work Health and Safety Act 2020 (November 2025)
- House of Representatives Standing Committee on Regional Development, Infrastructure and Transport - Inquiry into Local Government Sustainability (December 2025)
- The Standing Committee on Industry, Innovation and Science - Inquiry into the current state of the Australian tyre industry, and any challenges and opportunities for the industry within the context of a circular economy (December 2025). On 3 June 2026, the Shire President and CEO gave further verbal evidence to this inquiry.
- Office of the Auditor General - Survey on the performance of the OAG (February 2026)
- WALGA - State Government's first part of the Draft Renewable Energy Planning Code (February and March 2026)
- WALGA - Draft Climate Change Advocacy position (April 2026)

Property Transactions

- A 10 year lease (extension of the original lease) was entered into with St John Ambulance for the SES building at 74 Arthur Road, Wagin.
- A three year lease was agreed with Wubin Aviation over Hangar 4 at the Wagin Airfield.
- The lease of Hangar 3 at the Wagin Airfield was assigned from Dean Morgan to Stephen Hancock.
- Lots 1721 and 1722 Sawle Street, Wagin were sold following an advertising process.
- The lease of the dentist rooms at the Wagin Medical Centre to Dr Kumar was extended for a period of three years.

Staff Accommodation Strategy

To address a historical asset management gap, with no new municipal housing constructed since 2013, Council initially adopted an ambitious, multi-year Staff Accommodation Strategy in July 2025. This long-term plan sought to treat housing as a managed asset class through a comprehensive renewal and expansion program.

However, following public notification and careful consideration of long-term risks, Council voted in October and November 2025 to shift directions. The original proposal was set aside in favour of a lower-risk, more cost-effective model focused on retaining existing properties, identifying priority maintenance, and supplementing stock with modular buildings.

In alignment with the revised strategy, Council progressed with a targeted initiative to acquire two new houses to ensure the Shire remains competitive in the workforce marketplace.

In March 2026, the Council accepted a tender from Evoke Homes for the supply and installation of two Presto 32 modular homes at 3 Omdurman Street. The contract was valued at just over $1 million. By June 2026, planning for the project was progressing smoothly and remained on track within the forecast budget.

Information Technology

The Shire's main server was replaced over the period 12-16 September 2025. There were some issues to be resolved in the following week, but overall the changeover went very smoothly.

The Council has approved a procurement process to select a modern Enterprise Resource Planning (ERP) software solution. A modern cloud based system will replace the aging, legacy Synergysoft system.

Synergysoft relies on decades-old, legacy database architecture and no further enhancements are being developed. The local government sector is moving toward cloud-native Software-as-a-Service (SaaS) applications. Tenders were called in July 2026.

2025 Internship Program

In June 2025 the Shire hosted three interns from the McCusker Centre at the University of Western Australia. During their internship the three students had to complete 100 hours of work at the Shire completing three distinct projects being:

- A prospectus for development the Old Roads Boarding Building
- A cost benefit analysis for revamping the Wait-Jen Trail
- A Business Plan for the Wagin Caravan Park

Community Facilities

Wagin Memorial Swimming Pool

The Wagin Memorial Swimming Pool recorded an overall seasonal attendance of 4,468 during its 2025-26 opening period, which was managed under a newly signed contract with Contract Aquatic Services. Some notable events that occurred during the year were:

Featured Events

- A Mega Splash was held on Friday 13 February, drawing 170 attendees with large inflatables, a free sausage sizzle, popcorn, ice cream, and fairy floss.
- A second Mega Splash was held on Friday 13 March, drawing 26 attendees with identical inflatable activities and free food offerings.

Maintenance and Operations

- The facility was fully maintained in the off-season by Contract Aquatic Services prior to its official opening on Saturday, 1 November.
- The 50m pool closed from 25–29 November due to a main pump malfunction caused by issues with the timer and soft start unit. While the motor was cleared of burnout, a heavily worn impeller was ordered for urgent replacement. The heating unit for the small pool was also out of action for several weeks but has since been repaired.
- The facility was forced to close on 15 February due to a power outage, 26 February due to lightning, and closed early for the season on 27 March ahead of the forecast impact of Cyclone Narelle.

Wagin Caravan Park and RV Park

During the year, there were a total of 3,935 bookings in the caravan park. As a comparison there were 4,572 bookings in 2024-25.

The town hosted multiple caravan groups between late 2025 and early 2026. This included a group of ten motorhomes for five nights in October 2025 who praised the sportsground area, approximately 16 vans from another club, and an annual Easter visit in March 2026 for the local trots.

In May 2026, the Caravan Park Manager resigned from the Shire. Replacement cleaners have since been appointed. The Shire transitioned to an online booking system to streamline operations and reduce the need for a full-time manager. To support this change, the Shire formalised the park rules, updated site maps for both the caravan park and the Sportsground RV Area, and structured new operational processes.

Wagin Library and Gallery

During the year, a new door was added to the main area of the library to access a courtyard to the side of the building. This will be set up with some furniture to make a nice area for reading or small gatherings and events. While attendance was down slightly from last year, the library was still very busy with a range of activities:

Educational and Workshops

- A recurring sustainability ‘Switch Your Thinking’ program featured workshops on 25 July, 29 August, and 28 November. The library also updated its ‘Energy Kit’ with new promotional items like posters and badges.

- Highlighting community literacy, author Gabriel Evans hosted a talk and illustration workshop on 16 August. The library also ran a Brain Break Science Questionnaire on 18 August.
- Tailored creative workshops for seniors featured mini-vase painting on 5 September and 5 December.



Gabriel Evans author event

Seasonal and Community Celebrations

- The library hosted a special guest appearance by the Cat in the Hat during Book Week (16–23 August).
- Celebrated on 31 October, the library joined the local CRC Halloween Map as an official trick-or-treat stop to hand out goodies.
- On 10 November, children made custom poppies to take home and use at upcoming community remembrance services.
- Holiday activities on 12 December featured a visit from Santa and an elf, Christmas story time, and a letter-writing station.

Children, Youth and Family Activities

- Boosted by a $2,425 State Library grant, the library added new Lego kits and a dedicated display case. Key events included a ‘Dragon Building” afternoon (ages 9+) on 17 April, a Space Themed building session on 12 June, and everyday access for all ages during opening hours.
- Interactive STEM and craft activities included dinosaur bath bomb making on 10 October, a vinegar and bicarbonate volcano experiment on 21 November, and a Valentine’s Paint on Hearts session on 13 February.



- A reading-focused treasure hunt ran until 8 May for the Scribblers Festival, where children searched the library for a hidden Emerald Feather to win prizes.
- The library hosted National Simultaneous Storytime on 27 May. Playgroup sessions included a Farmer and the Weather story and craft day on 27 February.

Regular events and activities continued to be held at the library which included:

- Knit and Natters every Thursday.
- Wagin Library & Gallery Book Club held on Saturdays.
- Story Time held every Wednesday and Friday.
- Children’s colouring in and drawing activities held every Tuesday.
- Board Game Morning held every week.
- Playgroup Storytime/Rhyme time once a term at Playgroup.
- Waratah Lodge regular readers' weekly exchange of books, DVDs, etc. is ongoing.
- Wagin Hospital Homebound visiting program available as required.

Library statistics for the year:

Description	2024-25	2025-26
Patron Visits	3,124	2,840
Phone Transactions	144	125
Inter Library Loans	68	54
Community Connections	581	517

Signage for Baart

During the year, new interpretive signage was installed beneath Bart the Giant Ram. These educational panels provide visitors with an overview of the landmark, detailing the initial concept, the construction process, and how the iconic structure was ultimately delivered to its current location in Wetlands Park.



Wagin Town Hall Remediation

Following the identification of severe structural defects caused by water ingress, the Council approved $61,500 in unbudgeted expenditure to initiate emergency repairs at the Wagin Town Hall.

Identified issues included shifting wall and roof structures, alongside loose roofing sheets. To guarantee community safety, public activities were suspended, Homecare staff were relocated to the main Shire office, and a structural engineer was engaged to assess the building's integrity. By February 2026, contractors successfully secured the loose roof sections and removed hazardous ceiling boards, and remediation work on a kitchen leak was also repaired.

Community Development

Community Requests Budget

The Shire again provided financial assistance to local groups for services and projects that will benefit the community. This year a total of $37,850 was allocated to nine incorporated bodies for a variety of uses.

Events

Christmas Street Carnival

The 2025 Street Carnival was held on 19 December 2025 and was a fine day, with decorations being put out in the week leading up to Friday to ensure all solar lights and Christmas trees where ready for the event.

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





Christmas Street Carnival

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

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

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

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

Cultural Events

The Shire partnered with Arts Narrogin to host two events during the year. The first, ‘Piano Room’, featured two immersive, multi-directional sonic performances at the Wagin Town Hall on Wednesday, 4 February 2026. While attendance was lower than anticipated, the unique performance was highly enjoyed by those who attended.

The second event, ‘Her Sound, Her Story’, was presented by the Mirabilis Collective on Thursday, 7 May 2026 at St George’s Anglican Church. The evening was thoroughly enjoyed by all in attendance, featuring exceptional vocal and instrumental performances. A highlight of the event was the inclusion of talented regional artists and local choir members.

Australia Day - 26 January 2026

A total of 231 people joined us for our annual Australia Day Breakfast in Wetlands Park. The Shire President officiated a citizenship ceremony, welcoming five new Australian citizens to our community. 2026 Community Citizen of the Year Awards went to Jane Matera and Barbara Pugh, as well as Blazeaid, for their outstanding support and efforts following the fire in Wedgecarrup starting on 24 January 2025.

BlazeAid established a base at the showgrounds and in the weeks following, BlazeAid's assistance restored 51 kilometres of fencing. This contribution has greatly assisted recovery efforts in our community and enabled our farmers to recover from the fire.



Citizen of the year – Jane Matera



Kerrie Bennett (BlazeAid)

Thank a Volunteer - 20 February 2026

Thanks to the Department of Communities, the Shire worked with the local Care and Share to put on our Thank a Volunteer Sundowner event. This event was extremely well attended and there was a short presentation which highlighted and celebrated the significant contributions of volunteers, recognising both the visible roles and the often-unseen work they undertake to support community wellbeing, resilience, and social connection.



Woolorama – 6-7 March 2026

The 2026 Wagin Woolorama featured a jam-packed schedule. The show lived up to its reputation as the southern hemisphere's largest sheep show, with prestigious Merino competitions and grand champion awards.

The rodeo on Saturday night was a major drawcard. Crowds also flocked to the sheepdog trials and the Young Farmers Challenge.

The Shire had a manned booth in the Recreation Centre on the Friday and Saturday of Woolorama. The time and effort that all the workers put in to help and assist the Woolorama Committee did not go unnoticed by the public. Quite a few people stopped to watch the slideshow that was showing and were particularly interested in how Baart was transported to Wagin.

Wagin Homecare

The 2025-26 year was one of significant change, growth, and adaptation for Wagin Homecare. Throughout the year, the service remained committed to supporting older residents to live independently, safely, and with dignity in their own homes while navigating substantial reforms across the aged care sector.

A key focus during the year was preparation for, and implementation of, the Australian Government's Support at Home Program. Considerable work was undertaken to transition existing Home Care Package participants into the new funding model, update service agreements, support clients and families through legislative changes, and adapt internal systems and reporting processes. Despite increased administrative requirements and ongoing challenges with aged care software and government reporting systems, service delivery continued with minimal disruption.

The service experienced several staffing changes during the reporting period. Additional casual support workers were recruited, increasing capacity to meet growing client demand and Commonwealth Home Support Programme (CHSP) targets. Recruitment of new administration, support, and nursing staff strengthened the team's ability to provide quality care and maintain continuity of services. Workforce transitions, including retirements, resignations, parental leave arrangements, and role changes, were carefully managed to minimise impacts on clients.

Clinical services expanded during the year, supported by the recruitment of an additional Registered Nurse. This increased nursing capacity allowed greater access to clinical support for participants, including the expansion of services into Darkan. Nursing staff continued to play an important role in assessing client needs, facilitating transitions between funding programs, supporting participants to remain safely at home, and promoting health and wellbeing throughout the community.

Wagin Homecare maintained a strong focus on participant wellbeing through its social support programs. The popular Happy Days Program continued to attract strong attendance. Participants enjoyed a variety of social activities, including morning teas, games, Woolorama events, live musical performances, community outings, and seasonal celebrations. Major social events included the Melbourne Cup Luncheon, annual Christmas Luncheon, Christmas light tours, and shopping trips, all of which received overwhelmingly positive feedback.



Community bus outings also provided valuable opportunities for social engagement and connection. Visits to local and regional attractions helped combat social isolation while encouraging participation, wellbeing, and community involvement. These programs continue to demonstrate the importance of social support services in maintaining quality of life for older residents.

Professional development remained a priority, with staff participating in first aid training, aged care conferences, webinars, and industry events. Engagement with the broader aged care sector provided valuable insight into emerging reforms, service delivery models, and the challenges facing regional providers. These opportunities helped ensure Wagin Homecare remains informed, adaptable, and well positioned for future change.

The gardening service also started a planned transition during the year, with recruitment and handover arrangements ensuring continuity for clients. An equipment audit and forward planning process were undertaken to support the ongoing sustainability of this valued service.

Throughout the year, Wagin Homecare continued to advocate for regional aged care services through participation in sector forums, advisory committees, and stakeholder engagement activities. These discussions highlighted the importance of locally delivered aged care services and the need for continued support for rural and regional communities.

Despite significant reform, staffing changes, and operational challenges, Wagin Homecare has remained focused on delivering high-quality, person-centred care. The commitment, professionalism, and resilience of staff have ensured that clients continued to receive the support they needed throughout a period of substantial transition.

As the service moves forward, it remains dedicated to continuous improvement, sustainable growth, and supporting older residents to remain connected, independent, and active within their community.

Emergency Management

Infrastructure and Asset Upgrades

- Upgrades to the Wagin airfield were finalised to support aerial firefighting capabilities. An aircraft turn-around was constructed, as well as a sea container being positioned onto a new gravel pad to serve as storage for re-filling equipment. The emergency water bomber refilling station was successfully activated, tested, and subsequently utilised twice during active operations.
- The Bush Fire Brigade water tanker was completed, featuring a custom-designed, high-visibility mural on its sides to clearly identify it as a firefighting trailer.



- In partnership with the Department of Water and Environmental Regulation (DWER), two emergency water tanks were installed. This included a 367,831-litre tank positioned near the sportsground infrastructure and an additional tank on Warup Road.



Sportsground tank



Warup Road tank

Incident Response

- The summer fire season commenced with a severe fire on the evening of 1 December 2025. Three responders sustained injuries during the incident. Following standard protocols, Shire officers promptly reported the matter to WorkSafe and the Shire's insurers.

Strategic Planning and Regional Partnerships

- The Shire adopted a newly revised Bushfire Risk Management Plan on 25 November 2025. Maintaining an active plan ensures the Shire remains eligible for future mitigation activity funds.
- In December 2025, Council accepted an offer from DFES to become a host local government for the Bushfire Risk Mitigation Coordinator program. Fully funded by a state grant, the position was successfully filled in March 2026. The coordinator is based out of Perth and splits operational duties between the Shires of Wagin, Wickepin, and Kulin.

Training and Volunteer Commendations

- Eight dedicated BFB volunteers went above and beyond by deploying to support firefighting crews at the Boddington fire over the Christmas and Boxing Day period, following their tireless efforts closer to home at the Wedgecarrup fire.
- Six community members, alongside State Emergency Service (SES) volunteers and Shire executive leadership, completed specialised water bomber refilling training. Additionally, a Fire Control Officer training course was hosted at the Shire Office on 9 June, resulting in six participants successfully passing and achieving qualification.

Health, Building and Planning

Public Health Plan

The Public Health Act 2016 introduced a requirement for local governments to prepare a local public health plan by 4 June 2026. To meet the legislative requirements, officers prepared a Local Public Health Plan for the Council's consideration, which was adopted by the Council on 26 May 2026.

The Plan documents the Shire's existing commitment to wellbeing in the community including through contractual arrangements to ensure that General Practitioner services are available and the provision of Homecare services to over 100 residents.

Roads Board Building

The future use of the Old Roads Board Building has been discussed on several occasions at Council. To advance a resolution made at the October 2024 meeting, a Scheme Amendment was prepared and adopted in April 2026 to rezone/reclassify the site from the 'Public Purposes' reserve under Local Planning Scheme No. 2 (LPS2) to the 'Commercial' zone.

Following advertising, any submissions will need to be considered by Council, before the amendment is put to the WAPC and the Minister for Planning for final approval.

Building Permits

Nineteen building permits were issued, the total construction value being $2,536,491.

Type	Quantity	Value
Dwelling	8	$2,151,947
Granny / house extension	1	$250,000
Patio	1	$19,785
Carport / Garage	4	$44,564
Shed	3	$33,200

Local Planning Policy - Tree Farms

The Shire has received several Tree Farm development applications in recent times. The receipt and review of these applications have identified a need to consider adopting a local planning policy regarding tree farms. At its meeting held on 23 June 2026, the Council resolved to advertise a local planning policy related to tree farms.

Tree farms have a technical and legal meaning in the Shire's Local Planning Scheme No.2 being defined as "Land used commercially for tree production where trees are planted in blocks of more than one hectare, including land in respect of which a carbon right is registered under the Carbon Rights Act 2003 section 5." This means that land-uses that do not meet this definition are not a tree farm.

The policy's central intent is to ensure that cropping, grazing, and food production remain the predominant land uses, while encouraging tree farms to be integrated in a complementary way that enhances, rather than replaces, existing farming systems.

Planning Approvals

A total of 25 planning approvals were issued during 2025-26, as detailed below. The total value of constructions was $$6,979,770. This was an increase on last year's number of 14 approvals, with a value of $2,183,375.

Type	Quantity	Value
Commercial operation	4	$1,124,320
Residence	10	$5,063,770
Shed	8	$752,895
Carport / Garage	3	$38,785

Swimming Pool Inspections

During the year, the Council engaged Royal Life Saving Western Australia to conduct pool barrier inspections on behalf of the Shire. A total of 54 out of 56 pool barriers were inspected and found compliant. Several pools had been decommissioned.

Works and Services

The Works and Services team is responsible for managing the Shire's infrastructure assets and delivering capital projects. This includes roads, footpaths, parks, reserves, drainage, street trees and the cemetery.

Parks, Gardens and Ovals

A considerable amount of effort and resources goes into the up-keep and maintenance of the Shire's parks, gardens and sporting facilities. Key areas are the Sportsground, Wetlands Park, Town Square and Town Park.

In early 2025, Shire officers identified severe deterioration of the sportsground oval playing surface, which was initially attributed to irrigation issues. Following expert horticultural consultation in March 2025, the root cause was identified as a major black beetle larvae infestation that rendered the playing surface entirely unusable. The Shire immediately engaged with affected winter sporting clubs to manage restricted training access and minimise disruptions to their upcoming seasons.

To address the issue, the Shire implemented an urgent remedial action plan involving specialised winter grass seeding and targeted watering protocols guided by external experts. By April 2026, the recovery works had progressed significantly, ensuring the ground was fully restored and playable in time for the opening rounds of the football and hockey seasons.

Water Security Strategy

In August 2024, the Shire received a grant valued at $13,387 from the Department of Water and Environmental Regulation to produce a Water Security Strategy.

Following a competitive procurement process Environnivate was appointed to prepare the Strategy. The objective of the Strategy is to identify pathways to improve the Shire's water security in response to increased demand, potential future demand and a drying climate. The Shire's water needs are primarily driven by seeking to green the town through parks, gardens, and showgrounds. Having greener parks and gardens is constrained by water availability. The Water Security Strategy is intended to provide the next steps.

In 2025-26, the following drought resilience works recommended by the strategy were undertaken:

- Preparatory works for Town Dewatering Reverse Osmosis (Desalination).
- Vernon Street Weir expansion.
- General improvements to water harvesting and water monitoring.

The weir redevelopment has been particularly successful with an impressive yield of water being captured from a relatively small amount of rain from the hard stand at the CBH facility. The two solar pumps funded by the Federal Government program are working better than anticipated.

Plant / Machinery

Plant purchases included the following.

Description	Price
GWM Tank 500 Ultra (CEO)	$65,436
Isuzu D-Max (SES)	$149,052
GWM Cannon 4 x 4 Utility (BRMC)	$48,085
GWM Haval H7 Vanta (Doctor)	$40,204
CAT 140YOY3 Motor Grader	$426,821
Bomag BW28RH Multi Tyred Roller	$210,000

Capital works

The main projects for the financial year included:

Description	Funding	Cost
Roadworks		
Main Drain/Padbury Lane	Shire	$22,509
Thornton Street - Kerbing both sides	Shire	$7,422
Lukin street - Kerbing both sides	Shire	$5,616
Trenton Street - Kerbing north side	Shire	$11,018
Hunt street - Reseal	Shire	$15,744
Dongolocking Road SLK 24.16 - Extend culvert / replace head wall	Shire	$3,368
Gundaring Road - Gravel widen west side of road	Shire	$17,073
Behn-Ord Road - Gravel Sheet	Shire	$41,650
Toolibin South Road - Gravel Sheet	Shire	$48,509
Vernal Street - Reseal 2 coat	Shire	$23,694
Culvert repairs	Shire	$40,991
Dongolocking Road SLK 10.42 - Culvert (replace sleepers)	RRG	$62,257
Beaufort Road - Reconstruct Seal Widen	RRG	$182,918
Jaloran Road - Reseal	RRG	$147,832
Ballagin Road - Reconstruct Seal Widen	RRG	$334,161
Bullock Hills Road - Reconstruct Seal Widen	RTR	$180,030
Behn Ord Road - Reconstruct Seal Widen	RTR	$139,009
Bockaring road - Reconstruct Seal Widen	RTR	$180,442



Ballagin Road



Bullock Hills Road

Description	Funding	Cost
Kerbing		
Thornton Street - Kerbing both sides	Shire	$7,422
Lukin street - Kerbing both sides	Shire	$5,616
Trenton Street - Kerbing north side	Shire	$11,018

Description	Funding	Cost
Footpaths		
Thornton Street Footpath - Tarbet to Theta	Shire	$36,275
Ventnor Street Footpath - Ware to Warwick	Shire	$30,541

Road Maintenance



Beaufort Road culvert repairs – In progress and complete

Wagin Landfill Site

In June 2026, the Council formally received the Shire of Wagin Landfill Planning and Closure Plan 2026. This plan outlines the expected remaining lifespan of the landfill and provides recommendations to guide its ongoing operation, progressive closure and long-term financial planning.

Statutory Reporting

Elected Member Remuneration and Allowances

(Regulation 19B (2) (c) Local Government (Administration) Regulations 1996; Schedule 5.1, clause 9 Local Government Act 1995).

Councillor	Sitting Fees	President / Deputy President Allowance	Communications Allowance	Travel Reimbursement	Total
Cr Phillip Blight	$5,085.00	$16,852.50	$1,155.00	$0	$23,092.50
Cr Brian Kilpatrick	$2,227.50	$4,213.13	$1,155.00	$0	$7,595.63
Cr Gregory Ball	$2,025.00	$0	$577.50	$435.60	$3,038.10
Cr Sherryl Chilcott	$2,700.00	$0	$1,155.00	$0	$3,855.00
Cr Wade Longmuir	$1,012.50	$0	$577.50	$0	$1,590.00
Cr Ann O'Brien	$2,752.50	$0	$1,443.75	$0	$4,196.25
Cr Jason Reed	$1,552.50	$0	$866.25	$0	$2,418.75
Cr Geoff West	$3,512.50	$0	$1,443.75	$432.00	$5,388.25

Elected Member Council and Committee Meeting Attendance

(Regulation 19B (2) (f) Local Government (Administration) Regulations 1996).

Elected Member Meeting Attendance						
	Ordinary		Special		Committee	
Total number held during the year	11		2		4	
Elected Member	Present	Apology / LOA	Present	Apology / LOA	Present	Apology / LOA
Cr Phillip Blight	10	1	2	0	4	0
Cr Bryan Kilpatrick	10	1	1	1	2	1
Cr Greg Ball	8	1	2	0	1	0
Cr Sheryll Chilcott	10	1	2	0	2	0
Cr Wade Longmuir	4	1	2	0	1	0
Cr Jason Reed	6	2	2	0	0	0
Cr Ann O'Brien	9	2	2	0	1	0
Cr Geoff West	11	0	2	0	1	1

Elected Member Demographic Information

(Regulation 19B (2) (g) (h) (i) Local Government (Administration) Regulations 1996).

During 2025-26, there were five male (71.4%) and two female councillors (28.6%) at any point in time. Across the full financial year, there were six male (75.0%) and two female councillors (25.0%).

Complaints

(s. 5.53(2) (hb); s. 5.121 Local Government Act 1995)

Section 5.121 Local Government Act 1995 requires the complaints officer (usually the Chief Executive Officer) to maintain a register of complaints against elected members (section 5.105, 5.107, 5.109 refers).

No breaches were recorded in the financial year 2025-26.

Employee Remuneration

(s. 5.53 (2) (g) Local Government Act 1995)

Regulation 19B (2) (a) Local Government (Administration) Regulations 1996 requires:

'*the number of employees of the local government entitled to an annual salary of $130,000 or more';* and at (b) *the number of employees of the local government entitled to an annual salary that falls within each band of $10,000 over $130,000.'*

Employees entitled to an annual salary of $130,000 or more in 2025-26:

$130,000 - $139,999	0
$140,000 - $149,999	0
$150,000 - $159,999	0
$160,000 - $169,999	0
$170,000 - $179,999	0
$170,000 - $189,999	1

Regulation 19B (2) (e) Local Government (Administration) Regulations 1996 requires: '*the remuneration paid or provided to the CEO during the financial year':*

During the 2025-26 financial year, the Chief Executive Officer's remuneration was calculated as follows:

- Cash Salary $188,125
- Superannuation $ 22,575 (12% Super Guarantee)
- Assoc/Membership Fees $ 1,000
- FBT (estimate) $ 10,500
- Utilities $ 6,000
- Total $228,200

Capital grants for replacing and renewing assets

(S. 5.53(2)(i) Local Government Act 1995)

Regulation 19BE (2) of the Local Government Administration Regulations 1996 requires the annual report to include the amount of all capital grants, subsidies and contributions, for replacing and renewing assets, that were received by a local government during the financial year and the two financial years before the financial year. This is as follows:

2023-24	$791,817
2024-25	$1,410,648
2025-26	$1,226,176

Planning for the Future

(s.5.53 (2) (e) Local Government Act 1995)

(Regulation 19B (2) (k) Local Government (Administration) Regulations 1996)

The Local Government Act 1995 requires each local government to prepare a plan for the future. The Strategic Community Plan, together with the Corporate Business Plan, form the Shire's plan for the future. The overarching plan is our Strategic Community Plan, which sets out the visions, aspirations and objectives for our community over a 10-year period. This plan guides all the work, advocacy and partnerships that the Council undertakes.

Over the 2025-26 period, the Council successfully formulated and finalised the Shire of Wagin Strategic Community Plan 2026–2036. This milestone outlines the long-term vision and corporate roadmap for the next decade.

On 16 December 2025 the Council established the core foundation of the plan by endorsing its primary strategic direction:

- The Vision: *"Cultivating prosperity and wellbeing through connectivity, and community."*
- Core Focus Areas and Goals:
    1. Economic Growth: Building agriculture and vital support industries.
    2. Community Well-being: Supporting our aging population, with a strong focus on enabling residents to age in place.

On 28 April 2026, the Council formally approved the draft framework to undergo official public comment in accordance with section 5.56 of the *Local Government Act 1995* and regulation 19C of the *Local Government (Administration) Regulations 1996*.

Following the conclusion of the public comment period, all community feedback was reviewed. At its meeting held on 23 June 2026, the Council formally adopted the final Strategic Community Plan 2026–2036, incorporating a minor refinement suggested in the consultation process to emphasise community lifestyle.

Disability Access and Inclusion Plan

(s. 5.53 (ha) Local Government Act 1995)

The Local Government Act 1995 requires local governments to prepare a plan for disability, access and inclusion as a requirement of s.29(2) of the Disability Services Act 1993.

The Disability Access and Inclusion Plan was reviewed during the year and at its meeting held on 28 October 2025, the Council adopted the Shire of Wagin Disability Access and Inclusion Plan (DAIP) 2025 – 2030.

The following actions helped improved disability access during 2025-26.

- Ongoing local government support of Wagin Homecare service.
- Upgrades to the line marking around ACROD parking bays around the townsite. Adding in bays where the need for additional parking has been identified.
- Accessible formats are available on request and we now have the audio version on the website.
- Adding a second ramp to the entrance to Council Chambers for community members to attend council meetings.
- Upgrades to the disability access toilet at the sportsground to install back rest and railings in addition to the sliding door done in 2024-25.
- In-house refresher training of long-term staff members and in-house basic training of new staff to ensure practices are kept in line.

Overview of the 2026-27 Budget Proposals

(s.5.53(2)(e) Local Government Act 1995)

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.

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%.

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.

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
Wedgecarrup 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

Public Interest Disclosure

A local government is a public authority for purposes of the Public Interest Disclosure Act 2003 (section 3 (1)).

Public interest information means information that tends to show that, in relation to its performance of a public function, a public authority, a public officer, a public sector contractor, (either) improper conduct, an act or omission that is an offence, unauthorised or misuse of public resources, or an act or omission that involves a risk of injury to public health; or prejudice public safety; or harm to the environment.

There was no public interest disclosures recorded in 2025-26.

Freedom of Information Act 1992

In complying with the Freedom of Information Act 1992, the Shire of Wagin is required to prepare and publish an Information Statement. The Shire of Wagin's Information Statement is reviewed annually and is available to download from the Shire's website:

www.wagin.wa.gov.au/documents/11896/freedom-of-information-statement

A printed copy can be viewed at the Shire Administration Office. The information statement contains information on the type of documents available to the public and how to access those documents. During the 2025-26 year, the Council completed two requests for information under the Freedom of Information Act. One of those was a work in progress from 30 June 2025.

National Competition Policy

In 1995, Australian Governments entered into a series of agreements known as the National Competition Policy. The Local Government sector is affected where it undertakes significant business activities that compete, or have the potential to compete, with private sector providers.

The Shire of Wagin does not operate any significant business activities of a commercial nature. Where services are provided in areas that may also be serviced by the private sector, their primary purpose is to address community needs and market gaps rather than to generate profit.

One example is the Commonwealth Home Support Programme (CHSP), through which the Shire provides in-home support services to older members of the community. While private and not-for-profit organisations may also provide these services, historical service delivery arrangements and the need to ensure local access to care have resulted in the Shire undertaking this role.

This service has been provided principally to support the wellbeing, independence and quality of life of older residents, rather than as a commercial undertaking. As such, the Shire considers its involvement in the provision of these services to be consistent with its broader community service objectives and obligations.

The Shire currently receives Commonwealth funding to deliver CHSP services, however, the funding model requires an ongoing subsidy from Shire resources. In light of the financial sustainability challenges associated with the current arrangements, Council is investigating alternative service delivery models, including the potential transition of CHSP services to another approved provider. Any future changes will seek to ensure continued access to essential services for local residents while maintaining value for the community.

The Shire of Wagin does not engage in the delivery of medical services but does provide asset and financial support to ensure medical practitioners will deliver contracted medical services to the community of Wagin. This is a benefit to residents of neighbouring councils as well as visitors to the region.

Private entities are not excluded from providing the service without support from the local government but the number of unfilled general practitioner vacancies Australia-wide demonstrates the consequence of market failure should local government not engage in a level of intervention.

The Shire of Wagin successfully tendered for medical services in calendar year 2022 with an independent contractor commencing 1 February 2023.

Competitive Neutrality

The principle of competitive neutrality forms part of the National Competition Policy. The principle requires that any government cannot benefit from resource allocation distortions that result from government resourcing. In essence, the government cannot benefit from public sector ownership and any advantage that may offer (for example, any exemptions that a private entity cannot access).

No activities of the Shire of Wagin can be assessed as significant business activities and no instances of breaching competitive neutrality.

Record Keeping

The State Records Commission is a state government entity of four commissioners, three of whom are ex-officio: the Auditor-General; the Ombudsman; the Information Commissioner. The fourth commissioner is appointed by the Governor, on recommendation of the Government, and is a person with significant record-keeping experience.

The relevant legislation is the State Records Act 2000. For the purposes of this Act, the Shire of Wagin is a Government Organisation (Schedule 1, number 12). Government organisations are required to have a record keeping plan (Part 3 of that Act) and the legislation details how records are kept and what review process is enforced.

The Shire of Wagin has a Record Keeping Plan which was reviewed in 2022-23.

The Shire of Wagin employs an administration officer with a primary role of maintaining records and filing documents (in excess of 0.5 full-time equivalents). There is a continuous improvement approach to record keeping and principles of privacy, quality and historical relevance are reinforced to all officers.

At its meeting on 27 November 2023 the State Records Commission approved the amended Recordkeeping Plan for the Shire of Wagin.

Equal Opportunity

The Shire of Wagin is committed to providing a work environment that demonstrates positive values of respectful inclusion, diversity and access, free of discrimination.

Local Laws

Cat Local Law

Following an initial decision on 24 June 2025 to advertise a draft Cat Local Law 2025 for public consultation, the Council officially finalised the legislative process at its meeting held on 16 December 2025. The local law was gazetted on 30 January 2026. This will allow restrictions on the number of cats in a household to 3 cats and provide for an avenue to make complaint and take action on nuisance cats.

Statutory Review of Existing Local Laws

Recognising that a previous local law review process commenced in 2020 was left incomplete, the Council proactively addressed the risk of widespread automatic deregulation slated for December 2026. On 22 July 2025, the Council resolved to provide local public notice for the mandatory review of 11 remaining local laws.

Following the statutory public notice period, no public submissions were received. In accordance with section 3.16 of the Local Government Act 1995, the Council formally determined that these existing local laws would remain unchanged at this time.

SHIRE OF WAGIN

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2026

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

Cultivating prosperity through care, connectivity and community.

Principal place of business:
2 Arthur Road
Wagin WA 6315

SHIRE OF WAGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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

Statement by CEO

The accompanying financial report of the Shire of Wagin has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2026 and the financial position as at 30 June 2026.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 29 day of October 2026

CEO

Dr Kenneth Parker
Name of CEO

OAG AUDITED

SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 Actual	2026 Budget	2025 Actual
		$	$	$
Revenue				
Rates	2(a),24	2,829,863	2,811,809	2,706,299
Grants, subsidies and contributions	2(a)	3,942,546	2,043,431	2,333,037
Fees and charges	2(a)	773,228	782,913	712,087
Interest revenue	2(a)	235,957	230,462	264,050
Other revenue	2(a)	398,902	454,218	471,557
		8,180,496	6,322,833	6,487,030
Expenses				
Employee costs	2(b)	(3,219,411)	(3,136,523)	(3,030,226)
Materials and contracts		(2,228,136)	(2,236,781)	(2,088,911)
Utility charges		(387,010)	(349,806)	(354,015)
Depreciation		(3,474,146)	(3,439,465)	(3,384,330)
Finance costs	2(b)	(17,492)	(17,682)	(18,959)
Insurance		(216,350)	(212,447)	(214,704)
Other expenditure	2(b)	(185,886)	(212,236)	(176,471)
		(9,728,431)	(9,604,940)	(9,267,616)
		(1,547,935)	(3,282,107)	(2,780,586)
Capital grants, subsidies and contributions	2(a)	1,325,460	1,263,394	1,494,498
Profit on asset disposals		67,046	47,008	31,623
Loss on asset disposals		(6,466)	(9,560)	(8,000)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	75,558	0	(3,551)
		1,461,598	1,300,842	1,514,570
Net result for the period		**(86,337)**	**(1,981,265)**	**(1,266,016)**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	16	0	0	0
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(86,337)**	**(1,981,265)**	**(1,266,016)**

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

OAG AUDITED

SHIRE OF WAGIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	2026	2025
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	5,919,069	5,429,569
Other financial assets	4(a)	14,513	25,331
Trade and other receivables	5	293,312	268,594
Inventories	6	56,253	50,283
Other assets	7	36,362	32,906
TOTAL CURRENT ASSETS		6,319,509	5,806,683
NON-CURRENT ASSETS			
Other financial assets	4(b)	205,327	144,282
Trade and other receivables	5	74,804	93,377
Property, plant and equipment	8	18,520,113	19,075,976
Infrastructure	9	131,071,533	130,129,475
TOTAL NON-CURRENT ASSETS		149,871,777	149,443,110
TOTAL ASSETS		156,191,286	155,249,793
CURRENT LIABILITIES			
Trade and other payables	11	385,143	302,026
Contract liabilities	12	8,599	21,950
Capital grant/contributions liabilities	12	29,611	106,508
Borrowings	13	52,533	76,165
Employee related provisions	14	599,683	611,983
Other provisions	15	10,000	0
TOTAL CURRENT LIABILITIES		1,085,569	1,118,632
NON-CURRENT LIABILITIES			
Borrowings	13	193,552	246,085
Employee related provisions	14	26,402	68,707
Other provisions	15	1,155,731	0
TOTAL NON-CURRENT LIABILITIES		1,375,685	314,792
TOTAL LIABILITIES		2,461,254	1,433,424
NET ASSETS		153,730,032	153,816,369
EQUITY			
Retained surplus		30,464,425	30,359,856
Reserve accounts	27	3,691,213	3,882,119
Revaluation surplus	16	119,574,394	119,574,394
TOTAL EQUITY		153,730,032	153,816,369

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

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SHIRE OF WAGIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		$	$	$	$
Balance as at 1 July 2024		**32,179,660**	**3,328,331**	**119,574,394**	**155,082,385**
Comprehensive income for the period					
Net result for the period		(1,266,016)	0	0	(1,266,016)
Total comprehensive income for the period		(1,266,016)	0	0	(1,266,016)
Transfers from reserve accounts	27	147,163	(147,163)	0	0
Transfers to reserve accounts	27	(700,951)	700,951	0	0
Balance as at 30 June 2025		**30,359,856**	**3,882,119**	**119,574,394**	**153,816,369**
Comprehensive income for the period					
Net result for the period		(86,337)	0	0	(86,337)
Total comprehensive income for the period		(86,337)	0	0	(86,337)
Transfers from reserve accounts	27	405,406	(405,406)	0	0
Transfers to reserve accounts	27	(214,500)	214,500	0	0
Balance as at 30 June 2026		**30,464,425**	**3,691,213**	**119,574,394**	**153,730,032**

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

OAG AUDITED

SHIRE OF WAGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 Actual	2025 Actual
		$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,870,094	2,695,583
Grants, subsidies and contributions		3,900,441	2,347,235
Fees and charges		778,393	718,204
Interest revenue		235,957	264,050
Goods and services tax received		348,783	444,066
Other revenue		398,902	471,557
		8,532,570	6,940,695
Payments			
Employee costs		(3,304,881)	(2,945,992)
Materials and contracts		(2,146,144)	(1,995,157)
Utility charges		(387,010)	(354,015)
Finance costs		(17,492)	(18,959)
Insurance paid		(216,350)	(214,704)
Goods and services tax paid		(349,006)	(437,572)
Other expenditure		(185,886)	(176,471)
		(6,606,769)	(6,142,870)
Net cash provided by operating activities		1,925,801	797,825
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,180,564)	(914,391)
Payments for construction of infrastructure	9(a)	(1,746,811)	(1,714,978)
Proceeds from capital grants, subsidies and contributions		1,248,563	1,504,754
Proceeds from financial assets at amortised cost - self-supporting loans		25,331	24,507
Proceeds for financial assets at amortised cost - term deposits		0	3,267,743
Proceeds from sale of property, plant & equipment		293,345	177,655
Net cash provided by (used in) investing activities		(1,360,136)	2,345,290
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(76,165)	(72,505)
Net cash (used in) financing activities		(76,165)	(72,505)
Net increase in cash held		489,500	3,070,610
Cash at beginning of year		5,429,569	2,358,959
Cash and cash equivalents at the end of the year		5,919,069	5,429,569

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

OAG AUDITED

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

	Note	2026 Actual	2026 Budget	2025 Actual
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	2,811,667	2,795,307	2,690,355
Rates excluding general rates	24	18,196	16,502	15,944
Grants, subsidies and contributions		3,942,546	2,043,431	2,333,037
Fees and charges		773,228	782,913	712,087
Interest revenue		235,957	230,462	264,050
Other revenue		398,902	454,218	471,557
Profit on asset disposals		67,046	47,008	31,623
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	75,558	0	(3,551)
		8,323,100	6,369,841	6,515,102
Expenditure from operating activities				
Employee costs		(3,219,411)	(3,136,523)	(3,030,226)
Materials and contracts		(2,228,136)	(2,236,781)	(2,088,911)
Utility charges		(387,010)	(349,806)	(354,015)
Depreciation		(3,474,146)	(3,439,465)	(3,384,330)
Finance costs		(17,492)	(17,682)	(18,959)
Insurance		(216,350)	(212,447)	(214,704)
Other expenditure		(185,886)	(212,236)	(176,471)
Loss on asset disposals		(6,466)	(9,560)	(8,000)
		(9,734,897)	(9,614,500)	(9,275,616)
Total amounts excluded from operating activities	25(a)	3,301,998	3,384,677	3,381,971
Amount attributable to operating activities		1,890,201	140,018	621,457
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		1,325,460	1,263,394	1,494,498
Proceeds from disposal of property, plant and equipment	8(a)	293,345	215,273	177,655
Proceeds from financial assets at amortised cost - self-supporting loans	26(a)	25,331	25,331	24,507
		1,644,136	1,503,998	1,696,660
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(1,180,564)	(1,886,907)	(914,391)
Acquisition of infrastructure	9(a)	(1,746,811)	(2,043,921)	(1,714,978)
Acquisition of infrastructure on recognition of related provision	9(a)	(1,165,731)	0	0
		(4,093,106)	(3,930,828)	(2,629,369)
Total amounts excluded from investing activities	25(b)	1,165,731	0	0
Amount attributable to investing activities		(1,283,239)	(2,426,830)	(932,709)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	26(a)	0	1,600,000	0
Transfers from reserve accounts	27	405,406	266,074	147,163
		405,406	1,866,074	147,163
Outflows from financing activities				
Repayment of borrowings	26(a)	(76,165)	(76,165)	(72,505)
Transfers to reserve accounts	27	(214,500)	(944,764)	(700,951)
		(290,665)	(1,020,929)	(773,456)
Amount attributable to financing activities		114,741	845,145	(626,293)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(c)	1,432,675	1,441,667	2,370,220
Amount attributable to operating activities		1,890,201	140,018	621,457
Amount attributable to investing activities		(1,283,239)	(2,426,830)	(932,709)
Amount attributable to financing activities		114,741	845,145	(626,293)
Surplus or deficit after imposition of general rates	25(c)	**2,154,378**	**0**	**1,432,675**

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

SHIRE OF WAGIN
FOR THE YEAR ENDED 30 JUNE 2026
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1. BASIS OF PREPARATION

The financial report of the Shire of Wagin which is a Class 4 local government comprises general purpose financial statements which have 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 *Local Government Act 1995*, 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 except for disclosure requirements of:
- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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.

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment;or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from *AASB 116 Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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.

Critical accounting estimates and judgements
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that affect 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 amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

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 - note 8
  - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 14
- Measurement of provisions - note 15

Fair value hierarchy information can be found in note 23

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.

Initial application of accounting standards
During the current year, no new or revised Australian Accounting Standards and Interpretations were applied for the first time.

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]*
- AASB 2022-9 *Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector*
- AASB 2024-2 *Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
- AASB 2024-3 *Amendments to Australian Accounting Standards – Annual Improvements Volume 11*

These amendments are not expected to have any material impact on the financial report on initial application.
- AASB 18 *(NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*

This standard is expected to have a material impact on the disclosures required to be made in the annual financial report for the year ended 30 June 2029 onwards.

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers
Recognition of revenue is dependent 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
Grants, subsidies and contributions	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
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at Shire office	None	On payment of the token fee
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Revenue recognition

Rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2026

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Rates	0	0	2,829,863	0	2,829,863
Grants, subsidies and contributions	890,689	0	0	3,051,857	3,942,546
Fees and charges	673,929	0	75,899	23,400	773,228
Interest revenue	0	0	17,220	218,737	235,957
Other revenue	46,988	0	255,188	96,726	398,902
Capital grants, subsidies and contributions	0	1,325,460	0	0	1,325,460
Total	1,611,606	1,325,460	3,178,170	3,390,720	9,505,956

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Rates	0	0	2,706,299	0	2,706,299
Grants, subsidies and contributions	751,789	0	0	1,581,248	2,333,037
Fees and charges	667,135	0	35,347	9,605	712,087
Interest revenue	0	0	24,460	239,590	264,050
Other revenue	105,402	0	269,558	96,597	471,557
Capital grants, subsidies and contributions	0	1,494,498	0	0	1,494,498
Total	1,524,326	1,494,498	3,035,664	1,927,040	7,981,528

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	Note	2026 Actual	2025 Actual
		$	$
Interest revenue			
Financial assets at amortised cost - self-supporting loans		4,741	5,247
Interest on reserve account		158,198	144,377
Trade and other receivables overdue interest		17,220	24,460
Other interest revenue		55,798	89,966
		235,957	264,050
The 2026 original budget estimate in relation to:			
Trade and other receivables overdue interest was $2,500.			

(b) Expenses

Auditors remuneration			
- Audit of the Annual Financial Report		37,363	35,000
- Other services – grant acquittals		4,680	4,740
		42,043	39,740
Employee Costs			
Employee benefit costs		3,219,411	3,030,226
		3,219,411	3,030,226
Finance costs			
Interest and financial charges paid/payable for lease liabilities and borrowings		17,492	18,959
		17,492	18,959
Other expenditure			
Sundry expenses		185,886	176,471
		185,886	176,471

3. CASH AND CASH EQUIVALENTS

	Note	2026	2025
		$	$
Cash at bank and on hand		5,919,069	1,418,992
Term deposits		0	4,010,577
Total cash and cash equivalents		5,919,069	5,429,569
Held as			
- Unrestricted cash and cash equivalents		2,189,646	1,418,992
- Restricted cash and cash equivalents	17	3,729,423	4,010,577
		5,919,069	5,429,569

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents
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 financial position.

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.

Restricted financial assets
Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

4. OTHER FINANCIAL ASSETS

	Note	2026	2025
		$	$
(a) Current assets			
Financial assets at amortised cost		14,513	25,331
		14,513	25,331
Other financial assets at amortised cost			
Self-supporting loans receivable	25(c)	14,513	25,331
		14,513	25,331
Held as			
- Unrestricted other financial assets at amortised cost		14,513	25,331
		14,513	25,331
(b) Non-current assets			
Financial assets at amortised cost		50,149	64,662
Financial assets at fair value through profit or loss		155,178	79,620
		205,327	144,282
Financial assets at amortised cost			
Self-supporting loans receivable		50,149	64,662
		50,149	64,662
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		79,620	83,171
Movement attributable to fair value increment		75,558	(3,551)
Units in Local Government House Trust - closing balance		155,178	79,620

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 26(a) as self-supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

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 cash flows; and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierachy (see Note 23 (i)) due to the observable market rates.

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.

Financial assets at fair value through profit or loss
The Shire classifies the following financial assets at fair value through profit or loss:
- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as financial assets at fair value through profit or loss.

5. TRADE AND OTHER RECEIVABLES

	Note	2026	2025
		$	$
Current			
Rates and statutory receivables		155,526	171,869
Trade receivables		125,932	97,178
GST receivable		223	0
Receivables for employee related provisions		56,928	39,679
Allowance for credit losses of rates and statutory receivables		(38,124)	(32,959)
Allowance for credit losses of trade receivables		(7,173)	(7,173)
		293,312	268,594
Non-current			
Rates and statutory receivables		74,804	76,128
Receivables for Employee related provisions		0	17,249
		74,804	93,377

The carrying amounts of the trade and other receivables include receivables which are subject to a factoring arrangement. Under the factoring arrangement, the Shire of Wagin has transferred the relevant receivables to the factor in exchange for cash and is prevented from selling or pledging the receivables, late payment and credit risk remains with the Shire of Wagin, therefore the Shire continues to recognise the transferred assets in their entirety. The amount repayable under the factoring arrangement is presented as a secured borrowing under other loans at Note 13. The Shire considers that the held to collect business model remains appropriate for these receivables and continues measuring them at amortised cost.

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers.

	Note	30 June 2026 Actual	30 June 2025 Actual	1 July 2024 Actual
		$	$	$
Trade and other receivables from contracts with customers		125,932	97,178	96,788
Contract assets	7	0	0	25,534
Allowance for credit losses of trade receivables	5	(7,173)	(7,173)	(2,002)
Total trade and other receivables from contracts with customers		118,759	90,005	120,320

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables
Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and the amount can be measured reliably.

Trade receivables
Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non-financial assets as part of the ordinary course of business.

Other receivables
Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts receivable as grants with sufficiently specific performance obligations or for the construction of recognisable non-financial assets.

Measurement
Trade and other receivables are recognised initially at the amount of the transaction price.

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 more than 12 months 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.

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, therefore any difference between the face value and fair value is considered immaterial.

6. INVENTORIES

	Note	2026	2025
		$	$
Current			
Fuel and materials		56,253	50,283
		56,253	50,283
The following movements in inventories occurred during the year:			
Balance at beginning of year		50,283	49,128
Inventories expensed during the year		(162,894)	(187,070)
Additions to inventory		168,864	188,225
Balance at end of year		56,253	50,283

MATERIAL ACCOUNTING POLICIES

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.

7. OTHER ASSETS

	2026	2025
	$	$
Other assets - current		
Prepayments	500	0
Accrued income	35,862	32,906
	36,362	32,906

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Accrued income

Accrued income represents amounts recognised as income during the reporting period for which payment has not been received at the end of the reporting period.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

		Assets not subject to operating lease		Assets subject to operating lease		Total property				Plant and equipment		
	Note	Land	Buildings	Land	Buildings	Land	Buildings	Work in progress	Total property	Furniture and equipment	Plant and equipment	Total property, plant and equipment
		$	$	$	$	$	$	$	$	$	$	$
Balance at 1 July 2024		1,671,225	8,092,115	1,631,000	5,752,692	3,302,225	13,844,807	0	17,147,032	320,781	2,269,145	19,736,958
Additions		0	363,182	0	17,140	0	380,322	0	380,322	88,681	445,388	914,391
Disposals		(38,000)	0	0	0	(38,000)	0	0	(38,000)	0	(116,032)	(154,032)
Depreciation		0	(630,810)	0	(381,442)	0	(1,012,252)	0	(1,012,252)	(55,728)	(353,361)	(1,421,341)
Balance at 30 June 2025		1,633,225	7,824,487	1,631,000	5,388,390	3,264,225	13,212,877	0	16,477,102	353,734	2,245,140	19,075,976
Comprises:												
Gross balance amount at 30 June 2025		1,633,225	9,718,821	1,631,000	6,637,757	3,264,225	16,356,578	0	19,620,803	603,496	3,639,728	23,864,027
Accumulated depreciation at 30 June 2025		0	(1,894,334)	0	(1,249,367)	0	(3,143,701)	0	(3,143,701)	(249,762)	(1,394,588)	(4,788,051)
Balance at 30 June 2025	8(b)	1,633,225	7,824,487	1,631,000	5,388,390	3,264,225	13,212,877	0	16,477,102	353,734	2,245,140	19,075,976
Additions		5,640	35,580	0	30,745	5,640	66,325	61,746	133,711	107,254	939,599	1,180,564
Disposals		(43,000)	0	0	0	(43,000)	0	0	(43,000)	0	(189,765)	(232,765)
Depreciation		0	(638,084)	0	(382,038)	0	(1,020,122)	0	(1,020,122)	(68,096)	(415,444)	(1,503,662)
Balance at 30 June 2026		1,595,865	7,221,983	1,631,000	5,037,097	3,226,865	12,259,080	61,746	15,547,691	392,892	2,579,530	18,520,113
Comprises:												
Gross balance amount at 30 June 2026		1,595,865	9,754,402	1,631,000	6,668,502	3,226,865	16,422,904	61,746	19,711,515	710,750	4,061,928	24,484,193
Accumulated depreciation at 30 June 2026		0	(2,532,419)	0	(1,631,405)	0	(4,163,824)	0	(4,163,824)	(317,858)	(1,482,398)	(5,964,080)
Balance at 30 June 2026	8(b)	1,595,865	7,221,983	1,631,000	5,037,097	3,226,865	12,259,080	61,746	15,547,691	392,892	2,579,530	18,520,113

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2026 $	Carrying amount 2025 $	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value		3,226,865	3,264,225	2	Market Approach to determine Fair Value using recent observable market data for similar properties	Independent Registered Valuers	June 2022	Rawlinson cost data & cost indices. Building size, material, type & structure. Condition. Useful Life. Restrictions associated with site. Valuer's judgement.
Total land	8(a)	3,226,865	3,264,225					
Buildings - non specialised		12,259,080	13,212,877	2	Market Approach to determine Fair Value using recent observable market data for similar properties	Independent Registered Valuers	June 2022	Rawlinson cost data & cost indices. Building size, material, type & structure. Condition. Useful Life. Restrictions associated with site. Valuer's judgement.
Total buildings	8(a)	12,259,080	13,212,877					

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of land at market value of buildings using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

9. INFRASTRUCTURE

(a) Movements in balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - Roads	Infrastructure - Drainage	Infrastructure - Other	Infrastructure - Refuse Site	Total infrastructure
	$	$	$	$	$
Balance at 1 July 2024	112,882,656	4,759,946	12,734,884	0	130,377,486
Additions	1,491,698	86,990	136,290	0	1,714,978
Depreciation	(1,396,043)	(106,867)	(460,079)	0	(1,962,989)
Balance at 30 June 2025	112,978,311	4,740,069	12,411,095	0	130,129,475
Comprises:					
Gross balance at 30 June 2025	115,770,397	8,636,382	13,322,993	0	137,729,772
Accumulated depreciation at 30 June 2025	(2,792,086)	(3,896,313)	(911,898)	0	(7,600,297)
Balance at 30 June 2025	112,978,311	4,740,069	12,411,095	0	130,129,475
Additions	1,357,626	106,616	282,569	0	1,746,811
Acquisition of infrastructure on recognition of related provision	0	0	0	1,165,731	1,165,731
Depreciation	(1,396,042)	(107,955)	(466,487)	0	(1,970,484)
Balance at 30 June 2026	112,939,895	4,738,730	12,227,177	1,165,731	131,071,533
Comprises:					
Gross balance at 30 June 2026	117,128,024	8,742,997	13,605,562	1,165,731	140,642,314
Accumulated depreciation at 30 June 2026	(4,188,129)	(4,004,267)	(1,378,385)	0	(9,570,781)
Balance at 30 June 2026	112,939,895	4,738,730	12,227,177	1,165,731	131,071,533

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - Roads	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Drainage	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2024	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Other	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Refuse Site	3	Cost Approach using depreciated replacement cost	External Expert	June 2026	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

10. FIXED ASSETS

(a) Depreciation

Depreciation rates
Useful lives for the different asset classes for the current and prior years are included in the table below:

Asset class	Useful life
Buildings	8 to 35 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Infrastructure other	10 to 50 years
Refuse site	50 years

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2).* Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses.

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)* , the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls is the reportable value.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, is 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.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:
(i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset and the accumulated depreciation is the balancing figure; or
(ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management)* Regulations 17A(4C), the Shire is not required to comply with AASB 136 *Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the 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.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

11. TRADE AND OTHER PAYABLES

	2026	2025
	$	$
Current		
Trade payables	238,014	188,292
Prepaid rates	83,460	60,896
Statutory liabilities	38,383	30,148
Bonds and deposits held	23,830	20,809
Other payables Accrued Interest on Loans	1,456	1,881
	385,143	302,026

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Statutory liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

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 usually 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 income for the prepaid rates that have not been refunded.

12. OTHER LIABILITIES

	2026	2025
	$	$
Current		
Contract liabilities	8,599	21,950
Capital grant/contributions liabilities	29,611	106,508
	38,210	128,458
Reconciliation of changes in contract liabilities		
Opening balance	21,950	16,891
Additions	8,599	21,950
Revenue from contracts with customers included as a contract liability at the start of the period	(21,950)	(16,891)
	8,599	21,950
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	106,508	96,251
Additions	1,044,486	1,530,289
Revenue from capital grant/contributions held as a liability at the start of the period	(1,121,383)	(1,520,032)
	29,611	106,508
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	29,611	106,508
	29,611	106,508

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or on completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

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.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

13. BORROWINGS

	Note	2026 Current	2026 Non-current	2026 Total	2025 Current	2025 Non-current	2025 Total
Secured		$	$	$	$	$	$
Debentures		52,533	193,552	246,085	76,165	246,085	322,250
Total secured borrowings	26(a)	52,533	193,552	246,085	76,165	246,085	322,250

Secured liabilities and assets pledged as security
Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Wagin.
Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Wagin has complied with the financial covenants of its borrowing facilities during the 2025 and 2026 years.

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. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk
Details of individual borrowings required by regulations are provided at Note 26(a).

14. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2026	2025
	$	$
Current provisions		
Employee benefit provisions		
Annual leave	239,398	260,707
Long service leave	283,314	279,911
	522,712	540,618
Employee related other provisions		
Employment on-costs	76,971	71,365
	76,971	71,365
Total current employee related provisions	599,683	611,983
Non-current provisions		
Employee benefit provisions		
Long service leave	22,958	60,508
	22,958	60,508
Employee related other provisions		
Employment on-costs	3,444	8,199
	3,444	8,199
Total non-current employee related provisions	26,402	68,707
Total employee related provisions	626,085	680,690

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on-costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

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 statement of financial 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 assumptions such as 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.

15. OTHER PROVISIONS

	Make good provisions
	$
Opening balance at 1 July 2025	0
Additional provision - Refuse Site	1,165,731
Balance at 30 June 2026	1,165,731
Comprises	
Current	10,000
Non-current	1,155,731
	1,165,731

Other provisions
Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Make good provisions
The Wagin Waste Management Facility is a Registered landfill facility under the Environmental Protection Act 1986, Registration Number 1720 as issued on the 22nd of February 2005 with perpetuity, and as such is managed in accordance with the Environmental Protection (Rural Landfill) Regulations 2002 (Rural Landfill Regulations).

The facility Registration references the Rural Landfill Regulations as the document that sets out how the landfill is to be managed and closed. The Shire has a post-closure rehabilitation plan in place for this site at the end of its useful life.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation and continued monitoring of the site at the reporting date. Expected future remediation costs are reviewed annually and any changes in the estimate are reflected in the remediation provision at each reporting date.

The make good provision is reassessed annually whilst the fair value of the related landfill asset is only required to be assessed every 5 years.

MATERIAL ACCOUNTING POLICIES
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.

16. REVALUATION SURPLUS

	2026 Opening balance	Total Movement on revaluation	2026 Closing balance	2025 Opening balance	Total Movement on revaluation	2025 Closing balance
	$	$	$	$	$	$
Revaluation surplus - Land	2,950,342	0	2,950,342	2,950,342	0	2,950,342
Revaluation surplus - Buildings	10,226,965	0	10,226,965	10,226,965	0	10,226,965
Revaluation surplus - Plant and equipment	106,181	0	106,181	106,181	0	106,181
Revaluation surplus - Infrastructure - Roads	89,838,269	0	89,838,269	89,838,269	0	89,838,269
Revaluation surplus - Infrastructure - Drainage	11,351,032	0	11,351,032	11,351,032	0	11,351,032
Revaluation surplus - Infrastructure - Other	5,101,605	0	5,101,605	5,101,605	0	5,101,605
	119,574,394	0	119,574,394	119,574,394	0	119,574,394

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2026 Actual	2025 Actual
		$	$
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	3,729,423	4,010,577
		3,729,423	4,010,577
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	3,691,213	3,882,119
Contract liabilities	12	8,599	21,950
Capital grant liabilities	12	29,611	106,508
Total restricted financial assets		3,729,423	4,010,577

18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS

Credit card limit		16,000	16,000
Credit card balance at balance date		0	(174)
Total amount of credit unused		16,000	15,826
Loan facilities			
Loan facilities - current		52,533	76,165
Loan facilities - non-current		193,552	246,085
Total facilities in use at balance date		246,085	322,250
Unused loan facilities at balance date		Nil	Nil

19. CONTINGENT LIABILITIES

In compliance with the Contaminated Sites Act 2003, the Shire has listed sites to be possible sources of contamination. Details of those sites are:

Wagin Airfield
Wagin Refuse Disposal Site

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

20. CAPITAL COMMITMENTS

	2026	2025
	$	$
Contracted for:		
- capital expenditure projects	868,813	15,810
- plant & equipment purchases	0	75,536
	868,813	91,346
Payable:		
- not later than one year	868,813	91,346

The capital expenditure project outstanding at the end of the current reporting period represents the construction and installation of two new modular dwellings for staff housing.

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.	Note	2026 Actual	2026 Budget	2025 Actual
		$	$	$
President's annual allowance		16,853	16,853	16,282
President's meeting attendance fees		5,085	5,970	5,955
President's other expenses		0	1,250	0
President's ICT expenses		1,155	1,155	1,155
President's travel and accommodation expenses		0	100	0
		23,093	25,328	23,392
Deputy President's annual allowance		4,213	4,214	4,070
Deputy President's meeting attendance fees		2,228	3,038	3,380
Deputy President's other expenses		0	1,250	0
Deputy President's ICT expenses		1,155	1,155	1,155
Deputy President's travel and accommodation expenses		0	100	0
		7,596	9,757	8,605
All other council member's meeting attendance fees		13,554	14,680	11,310
All other council member's other expenses		0	6,250	0
All other council member's ICT expenses		6,064	5,775	4,909
All other council member's travel and accommodation expenses		868	500	563
		20,486	27,205	16,782
	21(b)	51,175	62,290	48,779

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the Shire during the year are as follows:				
Short-term employee benefits		667,405		539,771
Post-employment benefits		81,650		62,750
Employee - other long-term benefits		14,923		9,656
Council member costs	21(a)	51,175		48,779
		815,153		660,956

Short-term employee benefits
These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits
These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits
These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs
These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:	2026 Actual $	2025 Actual $
Sale of goods and services	8,761	10,948
Purchase of goods and services	20,735	15,713
Amounts outstanding from related parties:		
Trade and other receivables	184	2,073
Amounts payable to related parties:		
Trade and other payables	60	56

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

During the financial year the Shire purchased goods from a business owned by a council member.
The value of the goods purchased during the year amounted to $20,517, these were made in accordance with the Shire's procurement policy.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

Management has evaluated events and transactions that occurred subsequent to 30 June 2026. There have been no material events that occurred since then that would require adjustment to or disclosure in the financial statements.

23. OTHER MATERIAL ACCOUNTING POLICIES

a) 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.

b) 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 resale are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures
All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures
Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) 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.

g) Fair value of assets and liabilities
Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

To the extent possible, market information is extracted from either the principal market for the asset or liability or, in the absence of such a market, the most advantageous market available to the Shire at the end of the reporting period.

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use. The Shire only considers whether the highest and best use differs from its current use where it is highly probable a non-financial asset will be used for an alternative purpose or the asset is held for the purpose of generating net cash inflows.

h) Interest revenue
Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy
AASB 13 Fair Value Measurement requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

j) Valuation techniques
The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach
Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach
Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach
Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

k) Impairment of assets
In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:
- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

24. RATING INFORMATION

(a) General rates

RATE TYPE Rate description	Basis of valuation	Rate in $	Number of properties	2025/26 Actual rateable value*	2025/26 Actual rate revenue	2025/26 Actual interim rates	2025/26 Actual total revenue	2025/26 Budget rate revenue	2025/26 Budget interim rate	2025/26 Budget total revenue	2024/25 Actual total revenue
				$	$	$	$	$	$	$	$
GRV - Non commercial	Gross rental valuation	9.5045	677	8,765,908	833,156	24,457	857,613	833,156	0	833,156	817,724
GRV Commercial	Gross rental valuation	12.6133	67	2,107,993	265,887	0	265,887	265,887	0	265,887	200,360
UV	Unimproved valuation	0.3293	276	500,954,000	1,649,642	85	1,649,727	1,649,642	0	1,649,642	1,617,799
Total general rates			1,020	511,827,901	2,748,685	24,542	2,773,227	2,748,685	0	2,748,685	2,635,883
		Minimum payment $									
Minimum payment											
GRV - Non commercial	Gross rental valuation	775	135	232,356	104,625	0	104,625	104,625	0	104,625	87,626
GRV Commercial	Gross rental valuation	775	22	45,192	17,050	0	17,050	17,050	0	17,050	10,276
UV	Unimproved valuation	775	104	14,643,565	80,600	1,288	81,888	80,600	0	80,600	66,825
Total minimum payments			261	14,921,113	202,275	1,288	203,563	202,275	0	202,275	164,727
Total general rates and minimum payments			1,281	526,749,014	2,950,960	25,830	2,976,790	2,950,960	0	2,950,960	2,800,610
Ex-gratia rates											
CBH			0	0	18,196	0	18,196	16,502	0	16,502	15,944
Total amount raised from rates (excluding general rates)			0	0	18,196	0	18,196	16,502	0	16,502	15,944
Discounts							(167,331)			(154,351)	(108,880)
Concessions							(1,642)			(1,302)	(1,375)
Total rates							2,826,013			2,811,809	2,706,299

(b) Rates related information

	2025/26 Actual	2025/26 Budget	2024/25 Actual
Rates instalment interest	3,851	4,000	3,629
Rates instalment plan charges	2,917	5,000	2,353
Rates overdue interest	11,413	17,500	17,184
Rates written off	5,491	0	1,210

*Rateable Value at time of raising of rate.

25. DETERMINATION OF SURPLUS OR DEFICIT

The following amounts have been excluded from the determination of the budgeted deficiency in accordance with *Financial Management Regulation 32*. Reconciling items relate to movements within current assets and liabilities reflected on the statement of financial activity and required to reconcile the Net current assets to the surplus or deficit after imposition of general rates.

	Note	2025/26 (30 June 2026 carried forward)	2025/26 Budget (30 June 2026 carried forward)	2024/25 (30 June 2025 carried forward)
		$	$	$
(a) Amounts excluded from operating activities				
Less: Profit on asset disposals		(67,046)	(47,008)	(31,623)
Less: Movement in liabilities associated with restricted cash		(2,278)	(10)	20,461
Less: Fair value adjustments to financial assets at fair value through profit or loss		(75,558)	0	3,551
Add: Loss on disposal of assets		6,466	9,560	8,000
Add: Depreciation	10(a)	3,474,146	3,439,465	3,384,330
Movement in current liabilities associated funds held in reserve account:				
- Employee benefit provisions		17,249	0	0
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		1,324	0	2,525
- Employee benefit provisions		(42,305)	(17,330)	(5,273)
Total amounts excluded from operating activities		3,301,998	3,384,677	3,381,971
(b) Amounts excluded from investing activities				
Add: Acquisition of infrastructure on recognition of related provision	15	1,165,731	0	0
Total amounts excluded from investing activities		1,165,731	0	0
(c) Adjustments to net current assets				
Less: Reserve accounts	27	(3,691,213)	(4,560,749)	(3,882,119)
Less: Current assets not expected to be received at end of year				
- Financial assets at amortised cost - self supporting loans	4(a)	(14,513)	(10,819)	(25,331)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	52,533	218,705	76,165
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		573,631	575,899	575,909
Total adjustments to net current assets		(3,079,562)	(3,776,964)	(3,255,376)
Net current assets used in the statement of financial activity				
Total current assets		6,319,509	5,037,104	5,806,683
Less: Total current liabilities		(1,085,569)	(1,260,140)	(1,118,632)
Less: Total adjustments to net current assets		(3,079,562)	(3,776,964)	(3,255,376)
Surplus or deficit after imposition of general rates		2,154,378	0	1,432,675

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	Note	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	New loans during 2025-26	Principal repayments during 2025-26	Principal at 30 June 2026	Principal at 1 July 2025	New loans during 2025-26	Principal repayments during 2025-26	Principal at 30 June 2026
		$	$	$	$	$	$	$	$	$	$	$
Swimming Pool Redevelopment		157,024	0	(16,322)	140,702	0	(17,172)	123,530	140,704	0	(17,172)	123,532
Staff Housing		94,379	0	(17,695)	76,684	0	(18,791)	57,893	76,683	0	(18,791)	57,892
Doctor Housing		28,852	0	(13,981)	14,871	0	(14,871)	0	14,871	0	(14,871)	0
Staff Housing		0	0	0	0	0	0	0	0	1,600,000	0	1,600,000
Total		280,255	0	(47,998)	232,257	0	(50,834)	181,423	232,258	1,600,000	(50,834)	1,781,424
Self-supporting loans												
Wagin Ag Society		55,791	0	(21,813)	33,978	0	(22,481)	11,497	33,978	0	(22,481)	11,497
Wagin Bowling Club		58,709	0	(2,694)	56,015	0	(2,850)	53,165	56,014	0	(2,850)	53,164
Total self-supporting loans		114,500	0	(24,507)	89,993	0	(25,331)	64,662	89,992	0	(25,331)	64,661
Total borrowings	13	394,755	0	(72,505)	322,250	0	(76,165)	246,085	322,250	1,600,000	(76,165)	1,846,085

Self-supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.
All other loan repayments were financed by general purpose revenue.

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2026	Budget for year ending 30 June 2026	Actual for year ending 30 June 2025
					$	$	$
Swimming Pool Redevelopment	139	WATC*	5.11%	5/11/2032	(7,711)	(7,833)	(7,599)
Staff Housing	137	WATC*	6.02%	26/03/2029	(4,648)	(4,670)	(5,178)
Doctor Housing	138	WATC*	6.27%	20/04/2026	(635)	(824)	(1,416)
Total					(12,994)	(13,327)	(14,193)
Self-supporting loans finance cost payments							
Wagin Ag Society	141	WATC*	3.04%	30/11/2026	(992)	(1,049)	(1,475)
Wagin Bowling Club	142	WATC*	5.71%	11/02/2038	(3,506)	(3,306)	(3,291)
Total self-supporting loans finance cost payments					(4,498)	(4,355)	(4,766)
Total finance cost payments					(17,492)	(17,682)	(18,959)

* WA Treasury Corporation

(b) New borrowings for the year

					Amount borrowed		Amount (used)			
Particulars/purpose	Institution	Loan type	Term years	Interest rate	2026 Actual	2026 Budget	2026 Actual	2026 Budget	Total interest and charges	Actual balance unspent
				%	$	$	$	$	$	$
Staff Housing	WATC*	Debenture	8	5.20%	0	1,600,000	0	0	0	0
					0	1,600,000	0	0	0	0

ury Corporation

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2026

27. RESERVE ACCOUNTS

	2026 Actual opening balance	2026 Actual transfer to	2026 Actual transfer (from)	2026 Actual closing balance	2026 Budget opening balance	2026 Budget transfer to	2026 Budget transfer (from)	2026 Budget closing balance	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	575,909	24,222	(26,500)	573,631	575,899	17,277	0	593,176	555,448	20,461	0	575,909
(b) Plant Replacement Reserve	842,577	33,939	(237,202)	639,314	842,565	25,277	(195,128)	672,714	689,896	152,681	0	842,577
(c) Recreation Centre Equipment Reserve	16,181	681	(6,700)	10,162	56,113	1,683	0	57,796	15,606	575	0	16,181
(d) Aerodrome Maintenance & Development Reserve	56,113	2,231	(57,500)	844	16,180	485	0	16,665	43,546	12,567	0	56,113
(e) Municipal Buildings Reserve	102,869	4,044	(38,085)	68,828	102,867	3,086	0	105,953	76,067	26,802	0	102,869
(f) Information Technology Reserve	132,896	4,225	0	137,121	132,896	3,987	0	136,883	16,460	116,436	0	132,896
(g) Land Development Reserve	11,818	497	0	12,315	11,817	355	0	12,172	11,398	420	0	11,818
(h) Community Bus Reserve	23,504	1,796	0	25,300	23,504	1,505	0	25,009	23,309	858	(663)	23,504
(i) Homecare Reserve	18,545	1,251	0	19,796	18,544	556	0	19,100	56,465	2,080	(40,000)	18,545
(j) Recreation Development Reserve	311,071	12,848	(30,946)	292,973	311,065	9,332	(30,946)	289,451	280,731	30,340	0	311,071
(k) Refuse Site / Waste Management Reserve	279,158	21,243	0	300,401	279,153	17,877	0	297,030	269,240	9,918	0	279,158
(l) Water Management Reserve	96,114	21,830	0	117,944	214,361	6,431	0	220,792	75,339	20,775	0	96,114
(m) Staff Housing Reserve	562,105	50,758	0	612,863	96,112	20,883	0	116,995	469,804	92,301	0	562,105
(n) Refuse Site Rehabilitation Reserve	214,364	8,780	0	223,144	16,324	490	0	16,814	187,460	26,904	0	214,364
(o) Community Events Reserve	19,891	719	0	20,610	23,361	701	0	24,062	9,540	10,351	0	19,891
(p) Electronic Sign Reserve	16,324	687	0	17,011	470,066	14,102	0	484,168	15,744	580	0	16,324
(q) Community Gym Reserve	23,361	1,032	0	24,393	37,205	1,116	0	38,321	26,582	3,279	(6,500)	23,361
(r) Sportsground Renewal Reserve	470,072	18,710	(8,473)	480,309	19,891	597	(40,000)	(19,512)	366,574	103,498	0	470,072
(s) Emergency/Bushfire Control Reserve	37,205	1,565	0	38,770	562,096	816,863	0	1,378,959	35,883	1,322	0	37,205
(t) Roadwork Reserve	72,042	3,442	0	75,484	72,040	2,161	0	74,201	103,239	68,803	(100,000)	72,042
	3,882,119	214,500	(405,406)	3,691,213	3,882,059	944,764	(266,074)	4,560,749	3,328,331	700,951	(147,163)	3,882,119

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

27. RESERVE ACCOUNTS (Cont'd)

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

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

Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Shire of Wagin

To the Council of the Shire of Wagin

Opinion

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

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2026 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the Shire's annual report for the year ended 30 June 2026, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

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If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with *ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire for the year ended 30 June 2026 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
30 October 2026

8.1.9 ORDINARY COUNCIL MEETING DATES IN 2027

AUTHOR OF REPORT:	Executive Assistant
SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

REQUESTS the Chief Executive Officer give local public notice in accordance with Regulation 12 of the *Local Government (Administration) Regulations 1996* for the Shire's Ordinary Council Meetings to be held in the Council Chambers at 2 Arthur Rd at 7:00pm at the following dates:

- **Tuesday, 23 February 2027**
- **Tuesday, 23 March 2027**
- **Tuesday, 27 April 2027**
- **Tuesday, 25 May 2027**
- **Tuesday, 22 June 2027**
- **Tuesday, 27 July 2027**
- **Tuesday, 24 August 2027**
- **Tuesday, 28 September 2027**
- **Tuesday, 26 October 2027**
- **Tuesday, 23 November 2027**
- **Tuesday, 21 December 2027**

BRIEF SUMMARY

This report proposes that Council set the dates for Ordinary Council meetings in 2027.

BACKGROUND/COMMENT

Regulation 12 of the *Local Government (Administration) Regulations 1996* requires that Council set the dates, time and place of its ordinary meetings in advance of the following year.

By convention meetings at the Shire are held on the fourth Tuesday of every month except January where no meeting is held and December where the meeting is moved to the third week. Meetings are held in the Council Chambers at 2 Arthur Rd at 7:00pm.

Officers propose the following dates for meetings in 2027:

- Tuesday, 23 February 2027
- Tuesday, 23 March 2027

- Tuesday, 27 April 2027
- Tuesday, 25 May 2027
- Tuesday, 22 June 2027
- Tuesday, 27 July 2027
- Tuesday, 24 August 2027
- Tuesday, 28 September 2027
- Tuesday, 26 October 2027
- Tuesday, 23 November 2027
- Tuesday, 21 December 2027

2027 is an election year, with the date of the election being Saturday, 16 October 2027. It is proposed that ordinary meeting date being ten days later is retained as this will ensure that the election result is declared prior to the publication of the agenda for that meeting.

Following declaration of the result, elected members can be sworn in in accordance with Schedule 2.3 of the *Local Government Act 1995* either prior to the Ordinary Council Meeting or at the Ordinary Council Meeting with the election of President and Deputy President to occur either at the Ordinary Council Meeting or a Special Council Meeting called for that purpose in the week following the election.

In respect to the Committee Meetings, given that the meetings of the Audit Committee and CEO Review Committee are held on an as needs basis, it is recommended that the dates of these committees are set at a later date. Under clause 2.1 of the Shire's Standing Orders a Committee Meeting can be called by the Presiding Member of the Committee, one-third of Committee Members, or by Council or Committee.

CONSULTATION/COMMUNICATION

Nil.

STATUTORY/LEGAL IMPLICATIONS

The Officer's recommendation is in accordance with the legislation.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

Council leadership.

VOTING REQUIREMENTS

Simple Majority

8.1.10 CONSIDERATION OF WAGIN AGRICULTURAL SOCIETY RESOLUTION REQUESTING REMOVAL OF TREE FROM WAGIN SHOWGROUNDS

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

OFFICER RECOMMENDATION

That Council:

1. **DOES NOT AGREE to the Wagin Agricultural Society resolution to remove the eucalypt located in the Boulevard Square at this time**
2. **RESOLVES that the matter could be reconsidered following the presentation of a comprehensive tree planting program at the Showgrounds by Wagin Agricultural Society**

BRIEF SUMMARY

The purpose of this report is to enable Council to consider a resolution from the Wagin Agricultural Society requesting the removal of a tree at the Wagin Showgrounds.

BACKGROUND/COMMENT

At its meeting held on 10 November 2026, the Wagin Agricultural Society resolved:

> *"That the Wagin Agricultural Society Committee agree for the society secretary to approach the Wagin Shire to discuss a substantial prune by removing all the branches of the Salmon Gum tree located in the Boulevard Square before the 2027 Woolorama. A letter and photos to be forwarded to the Shire as soon as possible."*

Subsequent discussions between Officers and representatives of the Wagin Agricultural Society have clarified that the Society's resolution asks for the removal of the entire tree, leaving a stump of no greater than one metre in height.





Officers have previously considered concerns regarding this tree. During the summer of 2026, the immediate Past President of the Wagin Agricultural Society requested that the tree be removed due to safety concerns. At that time, a tree removal contractor inspected the tree and advised that immediate removal was not considered necessary.

The tree was also inspected in 2024, with the inspection identifying evidence of borer/grub infestation and that monitoring should continue.

Council's Street Tree Policy provides that trees may be removed where they:

> *"Constitute a threat to personal safety, are diseased, decaying, infested or dead, structurally weak or are a traffic hazard."*

The policy further notes that trees may be removed where they are likely to cause damage to property.

The policy also identifies matters that are not considered sufficient justification for removal, including nuisance associated with shedding, dislike of a species, allergies or obstruction of views.

Whilst the subject tree is not a street tree, the policy provides guidance regarding Council's general approach to tree retention and removal.

The mature Salmon Gum is a significant landscape feature within the Wagin Showgrounds and contributes valuable shade within Boulevard Square. Officers acknowledge that the loss of a mature tree in this location may generate community concern, particularly given anecdotal feedback regarding the limited availability of shade at the Showgrounds.

At the same time, Council has been made aware of ongoing concerns held by representatives of the Wagin Agricultural Society regarding the potential for branch failure, particularly during Woolorama when large numbers of patrons congregate beneath and around the tree.

Officers note the following:

- concerns regarding the tree have been raised consistently over several years;
- a 2024 inspection identified evidence of borer/grub infestation but an inspection conducted in 2025 did not call for the tree’s removal;
- kino production (sap which can be a sign of stress or not) has been observed on major structural unions.

Officers investigated obtaining an independent arboricultural assessment from a suitably qualified consulting arborist. Preliminary enquiries indicate that engaging a metropolitan-based arborist to travel to Wagin would likely cost approximately $4,000 and, given the characteristics of mature eucalypts and the unpredictable nature of limb failure, may not conclusively determine the likelihood of future branch failure.

Officers have also contacted LGIS who advised that:

"The only advice we can give would be to instruct an independent arborist to review the tree as to whether it is safe or not if you would like to keep the tree. Unfortunately, LGIS do not have one we can offer."

Accordingly, Council is required to weigh the competing considerations of public safety, financial cost, environmental amenity and community expectation.

While officers acknowledge the absence of definitive evidence establishing imminent failure, it is also recognised that the consequences of a significant limb failure during a major event could be severe. In circumstances where a formal resolution of the Wagin Agricultural Society asking for the tree's removal and where some evidence exists of infestation, Council may determine that removal is an appropriate risk-management response.

The removal, if agreed to, would occur in the summer prior to the 2027 Wagin Woolorama as part of the Shire's annual tree maintenance program.

Officers are not technical experts in this area. Officers are no better positioned to provide advice to Council on the risks as any other person.

Officers note that the tree is large and mature and has a healthy appearing canopy. It also has signs typically associated with stress but that are common amongst the species.

The species is known for dropping limbs unpredictably, including when trees appear to be healthy.

Officers have reservations regarding the removal in part because of the precedent that its removal could set.

Removal of the salmon gum may signal a precedent that all salmon gums should be removed.

Salmon gums are an iconic feature of the town. They grow in the showgrounds, wetlands park and town square. Officers are concerned that removal of one tree in the showgrounds would trigger calls for removal of additional trees in the showgrounds.



Council's list of street trees includes species of large eucalypts with the caveat that they should be retained for parks and large open reserves and restricted in narrow residential reserves.

Anecdotally, the Shire has received feedback from patrons of the Showgrounds requesting additional shade.

CONSULTATION/COMMUNICATION

Following receipt, the matter was discussed by Officers with the Wagin Agricultural Society secretary to clarify that the resolution was to remove the tree.

STATUTORY/LEGAL IMPLICATIONS

Nil.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

As detailed.

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority

8.1.11 ADOPTION - SCHEME AMENDMENT NO.7 (OLD ROADS BOARD BUILDING)

AUTHOR OF REPORT:	Land Insights – Consultant Planner
SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	28 April 2026
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CP.MT.15
STRATEGIC DOCUMENT REFERENCE:	Local Planning Strategy
ATTACHMENTS:	Attachment 1 - Scheme Amendment No. 7 Report

OFFICER RECOMMENDATION

That Council

1. **NOTES that no submissions were received during the advertising period for Amendment No. 7 to Shire of Wagin Local Planning Scheme No. 2**

2. **RESOLVES pursuant to section 75 of the *Planning and Development Act 2005* and regulation 50(3) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, to support Amendment No. 7 to Shire of Wagin Local Planning Scheme No. 2 without modification.**

3. **REQUESTS the Chief Executive Officer forwards this resolution, the amendment documentation and the required information pursuant to regulation 53 of the *Planning and Development (Local Planning Schemes) Regulations 2015* to the Western Australian Planning Commission (WAPC) for consideration and determination by the Minister for Planning.**

BRIEF SUMMARY

At its Ordinary Meeting held on 28 April 2026, Council resolved to advertise Amendment No. 7 to Shire of Wagin Local Planning Scheme No. 2. The amendment proposes to reclassify Lot 32 (No. 1) Trent Street, Wagin from a 'Public Purposes' reserve to the 'Commercial' zone.

The amendment was advertised from 12 August to 2 October 2026 in accordance with the *Planning and Development (Local Planning Schemes) Regulations 2015*. No submissions were received during the advertising period.

Council is now required to consider the amendment and resolve whether to support it before forwarding the amendment documentation to the Western Australian Planning Commission for consideration and determination by the Minister for Planning.

BACKGROUND/COMMENT

Amendment No. 7 proposes to rezone Lot 32 (No. 1) Trent Street, Wagin from the 'Public Purposes' local reserve to the 'Commercial' zone and amend the Scheme Map accordingly.

The subject site has an area of 1,012m^2 and contains the former Wagin Road Board Office (constructed in 1912), together with associated car parking and vehicle access areas. The land forms part of Reserve 9247 and is located within the established Wagin town centre, surrounded predominantly by commercial and residential developments.

The proposed amendment is intended to facilitate the adaptive reuse of the existing building for commercial purposes, including potential hospitality or other business activities, and contribute to the activation of the town centre.

The amendment was processed as a standard amendment pursuant to regulation 34 of the *Planning and Development (Local Planning Schemes) Regulations 2015.*

Planning Considerations

Strategic Planning Framework

The proposed amendment is consistent with the Wagin, West Arthur and Williams Joint Local Planning Strategy, endorsed by the Western Australian Planning Commission on 23 October 2025.

The strategy specifically identifies Lot 32 Trent Street for potential reclassification to facilitate land uses that contribute to streetscape activation, including restaurants and cafes. The Wagin Townsite Strategy Map also identifies the subject site as 'Future Commercial'.

Local Planning Scheme No. 2

The subject site is currently reserved for 'Public Purposes' by Local Planning Scheme No. 2, which limits its use primarily to public facilities and associated activities.

Rezoning the land to 'Commercial' would align its zoning with the surrounding commercial area and provide greater flexibility for future land uses. Any subsequent development or change of use would remain subject to the applicable planning requirements and development approval processes.

Heritage and Other Planning Considerations

The former Wagin Road Board Office is identified as Category 3 place in Shire's Municipal Heritage Inventory. While the building is not included on the State Register of Heritage Places or the Shire's statutory Heritage List, its historical significance remains relevant to future development proposals.

The site is also located within the mapped trigger distance of Tudhoe Street under *State Planning Policy 5.4 Road and Rail Noise*. Any future noise-sensitive development would need to address the relevant policy requirements.

These matters can be considered through subsequent development applications and do not warrant modification to the proposed scheme amendment.

CONSULTATION/COMMUNICATION

Amendment No. 7 to Local Planning Scheme No, 2 was publicly advertised for 42 days from 12 August 2026, in accordance with the statutory requirements for a standard scheme amendment.

No submissions were received during the advertising period. Accordingly, no modifications to the amendment are proposed in response to public consultation.

STATUTORY/LEGAL IMPLICATIONS

- Planning and Development Act 2005
- Planning and Development (Local Planning Schemes) Regulations 2015, particularly regulations 50 and 53
- Shire of Wagin Local Planning Scheme No. 2

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Building agricultural and support industries

VOTING REQUIREMENTS

Simple Majority

COVER PAGE

Shire of Wagin
Local Planning Scheme No. 2

Amendment No. 7

Summary of Amendment Details

Reclassifying Lot 32 (No. 1) Trent Street, Wagin from 'Public Purposes' to 'Commercial'.

FORM 2A

Planning and Development Act 2005

RESOLUTION TO PREPARE AMENDMENT TO LOCAL PLANNING SCHEME

Shire of Wagin Local Planning Scheme No. 2
[Amendment Number 7]

Resolved that the Local Government pursuant to section 75 of the *Planning and Development Act* 2005, amend the above Local Planning Scheme by:

Reclassifying Lot 32 (No. 1) Trent Street, Wagin from 'Public Purposes' to 'Commercial' and amending the Scheme Map accordingly.

The Amendment is standard under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reason(s):

1. the amendment would have minimal impact on land in the scheme area that is not the subject of the amendment;

2. the amendment does not result in any significant environmental, social, economic or governance impacts on land in the scheme area; and

3. the amendment is not considered a complex or basic amendment.

Dated this 21 day of MAY 2026

(Chief Executive Officer)

AMENDMENT MAP

SHIRE OF WAGIN
LOCAL PLANNING SCHEME No. 2

Planning and Development Act 2005



EXISTING ZONING

LEGEND

LOCAL SCHEME RESERVES

- CIVIC AND COMMUNITY
- LOCAL ROAD
- PUBLIC PURPOSES

LOCAL SCHEME ZONES

- COMMERCIAL
- RESIDENTIAL

OTHER CATEGORIES
(see scheme text for additional information)

- R CODES (R30)



SCHEME (AMENDMENT) MAP

N
SCALE: 1:2000
DATE: 14.04.2008

Amendment No.

1.0 INTRODUCTION

1.1 Purpose of amendment

The purpose of this amendment is to amend the Shire of Wagin (**Shire**) Local Planning Scheme No. 2 (**LPS2** or **Scheme**) so that the land located at Lot 32 (No. 1) Trent Street, Wagin (**subject land** or **site**) is reclassified from being reserved for 'Public Purposes' to being zoned 'Commercial'.

1.2 Reason for type of amendment

Pursuant to regulation 34 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, this amendment is considered to be a 'standard' amendment to the local planning scheme for the following reasons:

1. the amendment would have minimal impact on land in the scheme area that is not the subject of the amendment;

2. the amendment does not result in any significant environmental, social, economic or governance impacts on land in the scheme area; and

3. the amendment is not considered a complex or basic amendment.

2.0 SITE AND CONTEXT ANALYSIS

This amendment relates to Lot 32 (No. 1) Trent Street, Wagin being the whole of the land contained within Certificate of Crown Land Title LR3151/720 and is known as Reserve 9247.

The subject land is located toward the southern end of Trent Street, with frontage to both Trent Street (east) and Taylor Lane (west). The site measures 1,012m^2 and exists with the 'Old Roads Building', a toilet block, and associated car parking and vehicle manoeuvring areas.

The subject land is currently reserved for 'Public Purposes' under LPS2 and is vacant. The Department of Planning, Lands and Heritage (**DPLH**) is the responsible agency for this Crown Reserve which is vested with the Shire via a Management Order for the purpose of 'Administration Centre – Local'.

The immediately adjoining lands to the north and south, being 3 Trent Street and 15-19 Trent Street, are owned by the Shire and currently facilitate car parking and vehicular access.

Land immediately opposite on the eastern side of Trent Street is developed for commercial purposes, as is the land immediately opposite on the southern side of Tudhoe Street, and the land on the north-western corner of Tudhoe Street and Taylor Lane. The lands further to the north are residential allotments.

Refer to Figure 1 – Location Plan.



Figure 1: Location Plan (Source: Landgate Map Viewer Plus 2026)

3.0 STATE PLANNING FRAMEWORK

3.1 Region scheme

The Shire is not contained within a region scheme.

3.2 State, regional and sub-regional planning strategies and frameworks

State Planning Strategy 2050

The State Planning Strategy 2050 (**SPS 2050**) seeks to strengthen regional towns within the State's settlement hierarchy by supporting economic activity, employment generation and access to services within established centres.

Zoning the subject land 'Commercial' is consistent with this objective, as it reinforces the Wagin town centre as the primary focus for business and service-based land uses servicing the local and surrounding agricultural community. The proposal supports economic diversification and investment within the Wheatbelt by enabling a range of commercial uses that contribute to the long-term viability and resilience of the town.

SPS 2050 also promotes the consolidation of development within existing townsites to ensure efficient use of land and infrastructure, enhance liveability, and provide flexibility to adapt to long-term change. The subject land is located within the established Wagin townsite and is serviced by existing infrastructure. Rezoning the land to Commercial supports a consolidated

and accessible centre, improves local access to employment and services, and provides a flexible zoning framework consistent with the State Planning Strategy's long-term vision for sustainable and adaptable regional communities.

Wheatbelt Regional Planning and Infrastructure Framework

Wagin is located within the 'Wheatbelt South' sub-region pursuant to the Wheatbelt Regional Planning and Infrastructure Framework (**RPIF**).

The objectives of the RPIF include:

- Assisting and promoting sustainable growth and cater for the needs of communities;
- Recognising the current and changing demographics of the region; and
- Seeking to attract and retain a diverse population.

Zoning the subject land 'Commercial' is consistent with the above objectives, as it consolidates and reinforces the importance of the Wagin town centre, utilises existing infrastructure, and provides greater flexibility in land use activities.

3.3 State planning policies

State Planning Policy 3.5 – Historic Heritage Conservation

The subject land contains the former 'Wagin Road Board Office' which was constructed in 1912 and has been adopted on the Shire's Municipal Inventory as a 'Category 3'.

This building is not a State-registered place, nor is it contained on the Shire's Heritage List which was adopted in 2018.

Pursuant to policy section 6.1 of State Planning Policy 3.5 – Historic Heritage Conservation (**SPP3.5**), the Municipal Inventory is a survey that may be used to identify places for inclusion in heritage areas and a heritage list, however it does not have statutory force and effect in terms of planning controls. Further consideration of SPP3.5 is therefore not required.

State Planning Policy 5.4 – Road and Rail Noise

The subject land is wholly contained within the trigger distance of a 'strategic freight or major traffic route trigger', being Tudhoe Street, for the purposes of State Planning Policy 5.4 – Road and Rail Noise.



Figure 2: SPP5.4 Mapping (Source: DPLH PlanWA 2026)

SPP5.4 applies to 'noise-sensitive land-use' within the policy's trigger distance of a specified transport corridor, with 'noise-sensitive land-use and/or development' defined under the policy as:

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

Should such land uses be proposed, SPP5.4 can be addressed at the development application stage. However, given the characteristics of Tudhoe Street and the distance between the property and the carriageway, noise-sensitive development is not considered insurmountable.

4.0 LOCAL PLANNING FRAMEWORK

4.1 Local planning strategy

The Wagin, West Arthur and Williams Joint Local Planning Strategy (**LPS**) was endorsed by the Western Australian Planning Commission (**WAPC**) on 23 October 2025.

The LPS identifies that the Shire should support a diverse range of local business and employment opportunities within settlements and specifically notes the following planning action (Item 1.3.1.9):

Subject to community consultation, facilitate the reclassification of Lot 32 Trent Street, Wagin (Reserve 9247) in the local planning scheme to a suitable zone/reserve with a view to supporting land uses which assist to activate the streetscape (restaurant, café, etc.).

Furthermore, Figure 2 – Wagin Townsite Strategy Map identifies the subject land as 'Future Commercial'. Refer to Figure 3.

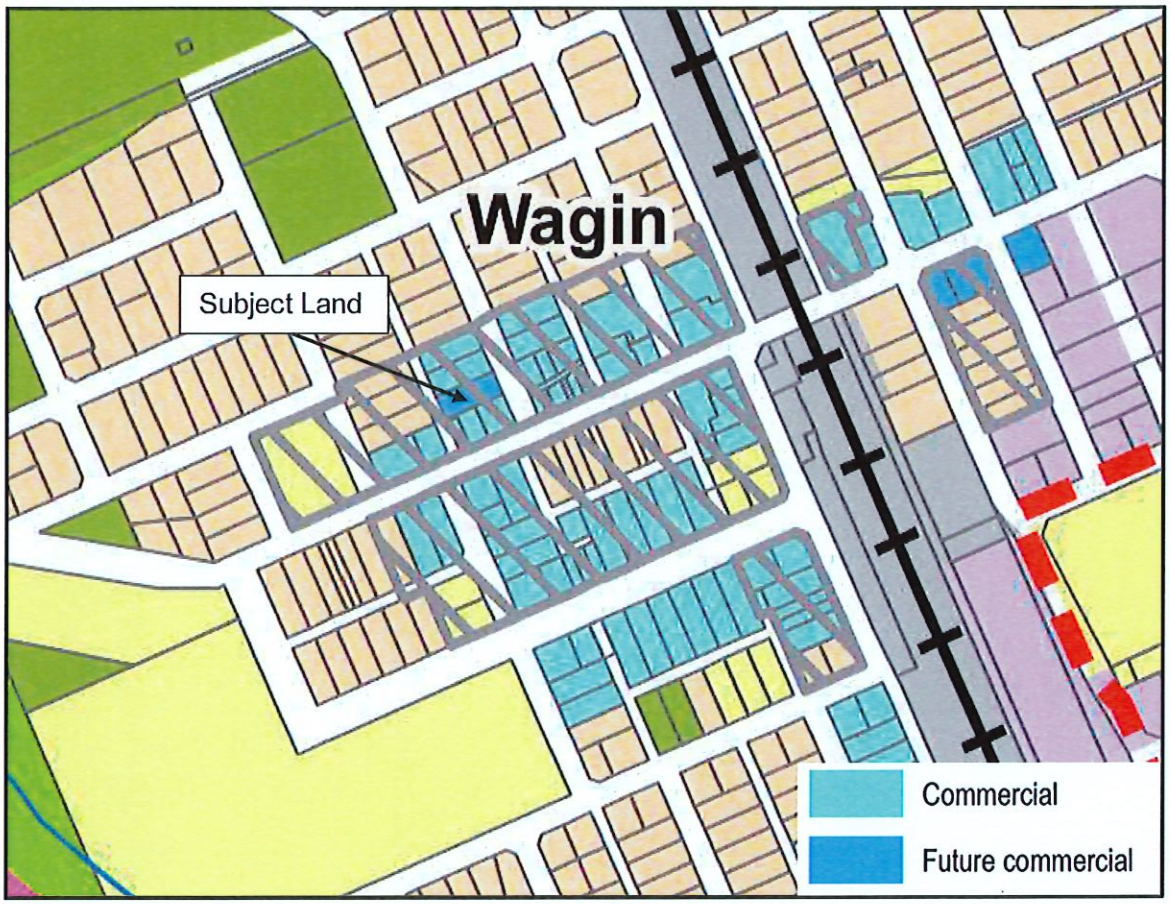


Figure 3: Extract of Wagin Townsite Strategy Map (Source: LPS 2025)

The LPS also acknowledges from the Shire's Strategic Community Plan 2020-2030 that the local planning framework should incorporate zoning and development provisions which encourage the activation of underutilised sites and buildings in the town centre. The proposed amendment aligns with this identified strategy response.

4.2 Local planning scheme

LPS2 was gazetted on 15 January 1999 and has been subject to four (4) gazetted amendments.

As mentioned, the subject land is reserved under LPS2 for 'Public Purposes'

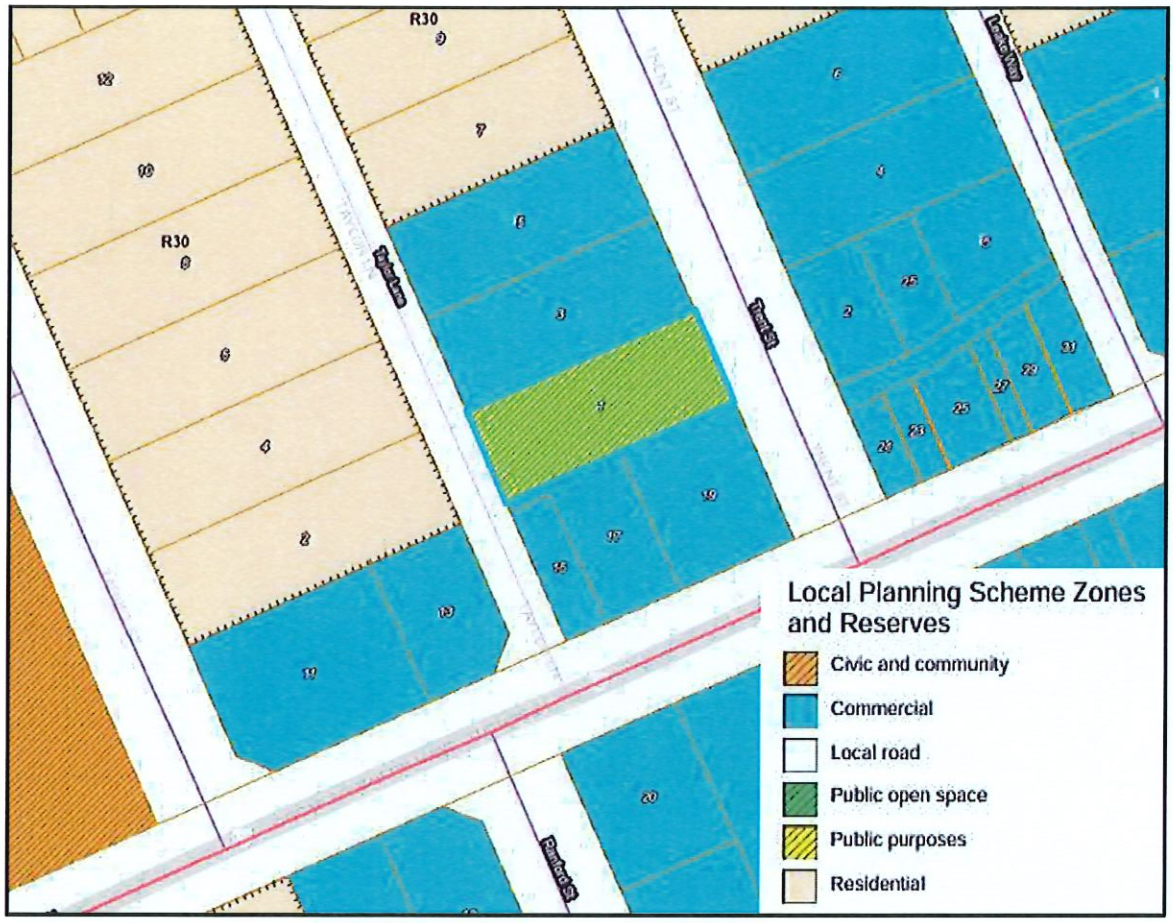


Figure 4: Extract of LPS2 Scheme Map (Source: DPLH PlanWA 2026)

Pursuant to clause 2.2(3) of LPS2, the objectives for the reserve are as follows:

(i) To provide for public facilities, civic and cultural uses and other purposes as required to service urban development; and

(ii) To protect land from activities considered inappropriate to the successful continued use of public purposes, civic and cultural facilities.

A local reserve does not have a land use permissibility table in the same manner as zoned land, with land use permissibility primarily controlled by the purpose of the reserve.

Under a 'Commercial' zoning, which would be consistent with the immediately adjoining properties, the objectives of the zone would be as follows:

(a) The Commercial zone is to be used for retail shopping, sales, hotels, offices, professional suites, restaurants and other business oriented uses.

(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 commercial environment and where the local government is satisfied that they will benefit the community and not result in being a nuisance.

Pursuant to Table 2 – Zoning Table of LPS2, the following land uses are permitted or discretionary within the Shire's 'Commercial' zone:

Use Class	Permissibility
Bed & Breakfast	D – Discretionary
Caretaker's Dwelling	D – Discretionary
Car Park	D – Discretionary
Child Care Premises	D – Discretionary
Civic Building	D – Discretionary
Consulting Room	D – Discretionary
Convenience Store	P – Permitted
Exhibition Centre	P – Permitted
Family Day Care	D – Discretionary
Fast Food Outlet	D – Discretionary
Funeral Parlour	D – Discretionary
Garden Centre	A – Discretionary, subject to advertising
Guest House	D – Discretionary
Holiday Accommodation	D – Discretionary
Home Business	D – Discretionary
Home Occupation	D – Discretionary
Home Office	D – Discretionary
Hotel / Tavern	D – Discretionary
Industry – Cottage	P – Permitted
Medical Centre	P – Permitted
Motel	D – Discretionary
Motor Vehicle, Boat or Caravan Sales	D – Discretionary
Motor Vehicle Repair	D – Discretionary
Office	P – Permitted
Reception Centre	P – Permitted
Recreation – Private	D – Discretionary
Repurposed Dwelling	D – Discretionary
Residential – Single House	D – Discretionary
Residential – Grouped Dwelling	D – Discretionary
Residential – Multiple Dwelling	D – Discretionary
Restaurant / Cafe	P – Permitted
Second-hand Dwelling	D – Discretionary
Service Station	D – Discretionary
Shop	P – Permitted
Telecommunications Infrastructure	D – Discretionary
Trade Display	D – Discretionary
Transport Depot	A – Discretionary, subject to advertising
Veterinary Centre	D – Discretionary

5.0 PROPOSAL

5.1 Detailed description of the amendment

The proposed amendment seeks to reclassify the subject land from being reserved for 'Public Purposes' to being zoned 'Commercial' under LPS2, consistent with the immediately adjoining properties.

5.2 Planning justification

The Public Purposes reservation was originally applied to accommodate a civic facility that is no longer required. There is no current operational public use on the land, nor is there any adopted strategy or capital works program identifying the site for future public service delivery.

The retention of the reservation therefore unnecessarily constrains development potential and limits the ability of the land to contribute to the economic vitality of the townsite. Specifically, the subject land has remained vacant since 2023 when the Shire moved the Library and Art Gallery to the former Courthouse, and has been unable to find a suitable tenant, rendering the land underutilised. The proposed amendment addresses this by enabling an alternative zoning outcome that provides flexibility in potential land use activities and better reflects current and future needs.

The subject land is located in close proximity to established commercial and mixed-use development along Trent Street and within the broader town centre area. The existing Public Purposes reservation is results in an isolated zoning outcome and the proposed reclassification to Commercial would improve land use compatibility with adjoining properties and reduce the likelihood of long-term underutilisation of a prominent and serviced site.

From a strategic planning perspective, the amendment supports the objectives of regional and local planning strategies that seek to strengthen town centres, encourage employment opportunities, and ensure land use planning responds to changing service and economic conditions within rural communities. Specifically, the proposed amendment directly aligns with the strategic intention for the subject land as set out in the LPS and the activation of underutilised land to support local economies.

Any future development of the land would be subject to the relevant provisions of LPS2, and the Shire's adopted local planning policies, ensuring appropriate consideration of matters such as built form, access, parking, servicing, amenity and character. With respect to the latter, the subject land is adopted on the Shire's Municipal Inventory and whilst the absence of its inclusion on the Shire's Heritage List does not afford statutory protections of the existing building, the proposed amendment will not enable demolition to occur as of right; the Shire can still consider the building's heritage values as part of a development application process.

Finally, it is noted that the amendment will not result in the loss of any essential or operational public facility. Instead, it enables the land to be utilised in a manner that delivers broader public benefit through:

- Increased economic activity and investment;
- Improved town centre vitality and activation;
- Potential employment generation; and
- Reduction in vacant or underutilised land within the townsite.

6.0 APPENDICES

Nil.

Planning and Development Act 2005

RESOLUTION TO AMEND LOCAL PLANNING SCHEME

Shire of Wagin Local Planning Scheme No. 2
[Amendment Number 7]

Resolved that the Local Government pursuant to section 75 of the *Planning and Development Act* 2005, amend the above Local Planning Scheme by:

Reclassifying Lot 32 (No. 1) Trent Street, Wagin from 'Public Purposes' to 'Commercial' and amending the Scheme Map accordingly.

SHIRE OF WAGIN
LOCAL PLANNING SCHEME No. 2

Planning and Development Act 2005



EXISTING ZONING

LEGEND

LOCAL SCHEME RESERVES

- CIVIC AND COMMUNITY
- LOCAL ROAD
- PUBLIC PURPOSES

LOCAL SCHEME ZONES

- COMMERCIAL
- RESIDENTIAL

OTHER CATEGORIES
(see scheme text for additional information)

- R CODES (R30)



SCHEME (AMENDMENT) MAP

N
SCALE: 1:2000
DATE: 14.04.2026

Amendment No.

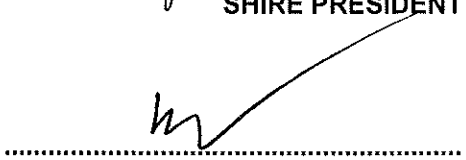
FORM 6A

COUNCIL ADOPTION

This Standard Amendment was prepared by resolution of the Council of the Shire of Wagin at the Ordinary Meeting of the Council held on the 28th day of April 2026.



SHIRE PRESIDENT



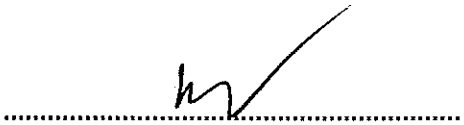
CHIEF EXECUTIVE OFFICER

COUNCIL RESOLUTION TO ADVERTISE

by resolution of the Council of the Shire of Wagin at the Ordinary Council Meeting of the Council held on the 28th day of April 2026.



SHIRE PRESIDENT



CHIEF EXECUTIVE OFFICER

8.1.12 CONSIDERATION OF CONTRIBUTION TO NEW FENCE – 9 BALLAGIN ST, WAGIN

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	The Chief Executive Officer has declared a financial interest. The nature and extent of the interest is that the request is from one of the CEO's employers
ATTACHMENTS:	Quote supplied by resident

OFFICER RECOMMENDATION

That Council APPROVES the 50 per cent contribution of the costs of a new fence at 9 Ballagin St, Wagin

BRIEF SUMMARY

The purpose of this report is to enable Council to consider a request for the Shire to contribute 50 per cent to the installation of a new fence at a property at 9 Ballagin St.

BACKGROUND/COMMENT

Officers have received a request to contribute 50 per cent to the construction of a new fence at a property at 9 Ballagin St. The fence runs from the residential property along the Wagin Showgrounds.

The 50 per cent contribution would be $1,823.78 per the quote supplied by the resident.

Officers support the contribution of a new fence.

CONSULTATION/COMMUNICATION

Nil.

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority

Sales Order
Confirmation No (COPY): 24121720

MIDALIA STEEL

Midalia Steel
Wagin
Lot 430 Tudhoe Street
Wagin 6315

Shipping Condition: Customer Pick-up

Document Date 10.11.2026

Sold To:
GEOFF WEST CONTRACTING BALLAGIN STREET WAGIN Western Australia 6315 AUSTRALIA

PO Number	Account No.	Date Created	Facsimile
0417181920	926246	10.11.2026	
Salesperson	**E-mail**		**Telephone**
Martin	wagin@midaliasteel.com		

Ship To:
GEOFF WEST CONTRACTING BALLAGIN STREET WAGIN Western Australia 6315 AUSTRALIA

Sales Order Notes:	
Project	
Job Title	
Terms of Payment	Due Immediately
Shipping Instrns	

Item No.	Description	Quantity	Weight (Kg)	Unit Price	Net Amount
100	Complete NEETASCREEN PANEL 1500 C/Bond 2 Posts, 2 Rails, 3 Infills PANNEL 1500 INFILL PALE UCLIPT RAIL AND POST COTTAGE GREEN Our Material Id: 135093 PANNEL 1500 INFILL PALE UCLIPT RAIL AND POST COTTAGE GREEN GEOFF WEST	26.0 EA	650	125.51 EA	3,263.26
200	TEK SCREW 1016 - COTTAGE GREEN - PK 1EA = 100 GEOFF WEST Our Material Id: 189156	3.0 EA	1	17.57 EA	52.71

** Standard InfraBuild Terms & Conditions apply, available at: www.infrabuild.com/terms-conditions/**

EFT Payments to:		Total Weight (kg)	651	Net Value	3,315.97
BSB 012-987	Account 926246			GST	331.60
				Tot Value(AUD)	3,647.57
Remittances Emailed to:					
credit-services@infrabuild.com					

InfraBuild Trading Pty Limited ABN 50 007 519 646

8.1.13 CONSIDERATION OF TENDER FOR POTENTIAL SALE OF 7 AND 9 VALE STREET

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

OFFICER RECOMMENDATION

That Council

1. **In accordance with section 3.58(2) of the *Local Government Act 1995* ISSUES a public tender for the potential sale of 7 and 9 Vale Street, Wagin for a period not less than four weeks**
2. **SPECIFIES that the tender documentation is to require bidders to set out a proposed price and the purpose of the acquisition and notes that the condition of sale will be contingent on development being completed within a negotiated period**
3. **NOTES that submissions received will be presented for Council's consideration and that the issuing of the tender does not compel the Shire to dispose of the land**

BRIEF SUMMARY

The purpose of this report is to enable Council to consider whether it wishes to invite tenders for the potential sale of 7 and 9 Vale Street.

BACKGROUND/COMMENT

The Shire owns 7 and 9 Vale Street. These are Lot 195 of DP223175 and Lot 196 on DP223175. Both blocks are zoned industrial and are 1,012m^2 in size each





From time to time Officers receive enquiries regarding the potential sale of Shire freehold land.

The Shire has received an expression of interest in 7 and 9 Vale Street from Aaron and Kahli Painter.

Officers believe that this request is worthwhile of presentation to Council.

Under the *Local Government Act 1995*, there are rules and processes for Council when disposing of land.

In this case Officers propose that Council call for tenders for the purchase of 7 and 9 Vale Street.

In calling for tenders, Council would invite offers from the market to potentially purchase the land. Any offers would need to stipulate the price and the purpose of acquiring the land.

When it assessed the tenders, Council could select any of the offers received that it deemed to be the best overall offer. It would not be compelled to accept the highest offer and would not be compelled to sell the land.

To reiterate, calling for tenders does not mean Council has to sell the land. It is a process by which Council can go to market.

Offers on the land would be dealt with as a confidential attachment. If Council opted to sell as an outcome of the tender process, it would only be required to publish the details of the successful tender.

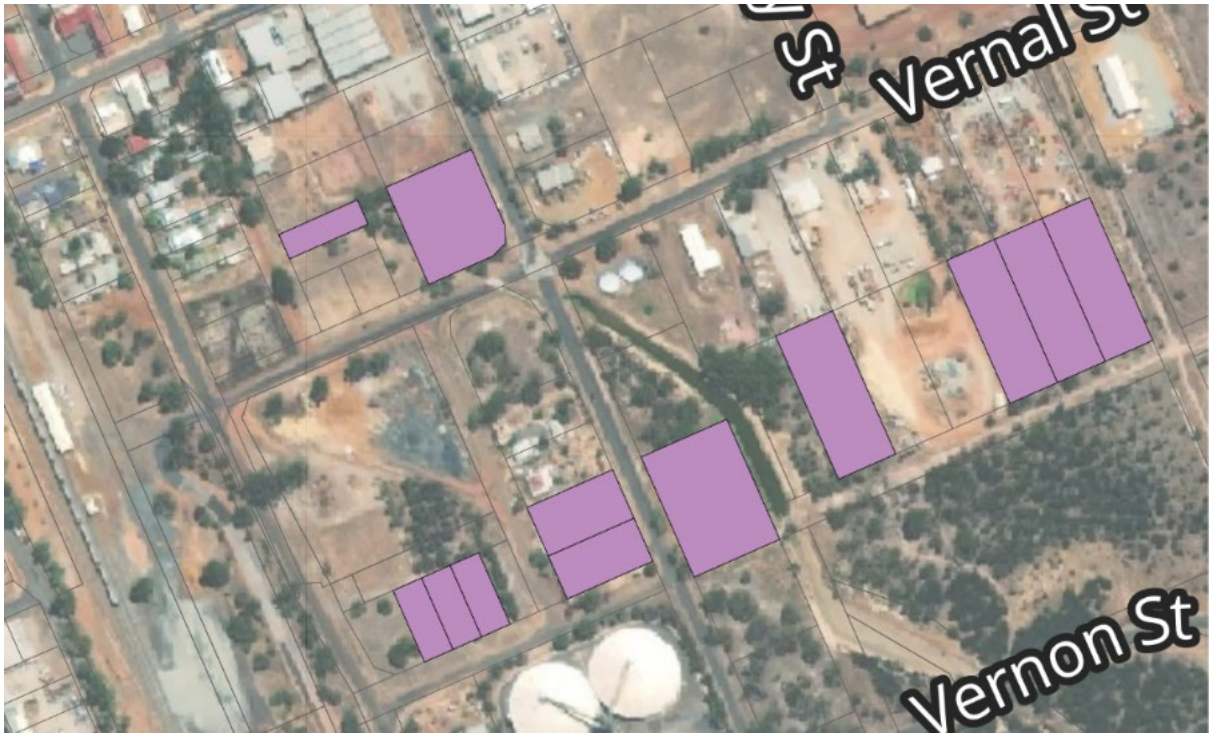
Officers propose this approach for several reasons:

1. the expression of interest has not included an offer of price
2. the scarcity of industrial land available currently in the Shire and held by the Shire

3. the public tender process removes the requirement for a valuation which would be at the Shire's cost

Officers recommend that Council consider issuing a public tender as the primary purpose of the Shire holding land is to provide opportunities for development. Officers are not aware of any industrial land that is currently for sale and accordingly the Shire would not be competing with the market in offering land for potential sale.

A counter argument could be that the Shire holds limited industrial land reserves. The Shire's freehold landholdings in the industrial area are shown in the image below. These include the depot and blocks on unmade roads that would require significant investment to activate.



Separately Officers are preparing a paper for Council to consider making an application to sub-divide the property at 11 Vernal Street (Corner of Vernon and Vernal Streets).

CONSULTATION/COMMUNICATION

Nil.

STATUTORY/LEGAL IMPLICATIONS

As detailed.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority

8.2 DEPUTY CHIEF EXECUTIVE OFFICER

8.2.1 DEPUTY CHIEF EXECUTIVE OFFICER ACTIVITY REPORT – NOVEMBER 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 the month, I have been involved with:

- Annual leave – two weeks
- End of year audit matters
- Initial information gathering relating to CouncilFirst implementation
- Co-ordination of fencing – modular dwellings
- ICT co-ordination
- Oversee ranger issues
- Building maintenance co-ordination

Meetings / Events:

- Initial meetings relating to CouncilFirst implementation
- Lee Tievans – LGIS Account Manager
- District Health Advisory Committee Meeting

Building Permits

Building permits issued in October:

Permit	Owner	Builder	Project Address	Description	Value	Fees Payable
100004	Brendon Frearson	Owner Builder	4 Unicorn Street	Shed	$13,600	$182.65
100007	Wagin Historical Village	Peter Johnston	Lot 9 Ballagin Street	Replica Historical Inn	$50,000	$228.50
100008	Noel Pollard	Owner Builder	Lot 6 Tudor Street	Sheds x 2	$49,850	$227.81
100009	Janel Brannan	Owner Builder	15 Johnston Street	Modular extensions to dwelling	$15,000	$182.65

Building Maintenance

The Building Maintenance Officer has been working on the following:

Facility	Description
Aerodrome	Check and organise new door at RFDS shed
Cemetery	Arrange placement of plaque
Community Centre	Check community centre for bee infestation
Community Gym	Download footage of CCTV, Check Gym first aid kit
Electronic Sign	Check blank panels on big screen
Eric Farrow Pavilion	Fix child proof lock at playground, Finish assembling tables at EFP, Take empty boxes from tables to tip
Medical Centre	Check hot water issue
Miscellaneous	Check Rec Centre first Aid kit, Check BMO vehicle first aid kit, Sound system documentation
Mt Latham/Condinning	Check battery voltage at Mt Latham
NAB Building	10 Year Building maintenance plan, Render walls for Wet Wall installation
Niche Wall	Finish prepping (de burring) wall plates, Test Jig for mounting wall plates
Rec Centre	Measure doors for bristle strips, prepare banners for installation and then hang banners, install door seals and bristle strips
Sports Ground Buildings	Check skate park light issues, Make secure sub board adjacent to skate park
Sports Ground Public Toilets	Replace flickering light in ladies toilets
Swimming Pool	Take cash register from pool to office, Pick up and instal new pool rules sign
Town Hall	Check basin taps in Town Hall Ladies for issues
Town Hall (Home Care)	Check lights in manager's office and adjust
Water Tanks	Check and install sacrificial anodes where required

Wedgecarrup Hall	Measure windows at Wedgecarrup hall
Wetlands Park	Install remaining path lights, Check toilets for water supply issues
Wetlands Park Toilets	Finish cleaning out Wetlands toilets for painting

Budget Projects and Purchases Complete during the last month

- Cable machine – Community Gym
- Park benches (nine)

COMMUNITY OFFICER

Social Media Update

The Shire of Wagin Facebook page has posted seven times since the last report. The most views recorded was for the property for sale for non-payment of rates, which went somewhat viral. This achieved 76,673 views, 14,916 clicks and 107 comments.

This was followed by our post thanking our bushfire brigade volunteers who turned out to the first fire of the season.

There were 12 posts on Instagram with one restricted burning post received 93 views.

Funding

The Thank a Volunteer Day grant has been awarded. The event will be facilitated by a local community group, as yet not identified.

Our Lotterywest grant application for the Christmas Street Carnival has also been successful with plans fully underway for this major event in Tavistock Street.

Australia Day

We have once again been successful for funding of the BBQ in the park from the Australia Day Council. Staff are in the process of organising the different aspects of the event which will include the installation of art from a local indigenous artist.

Wagin Memorial Swimming Pool

A unique Black Swan production of “The Pool” will be in Wagin on Saturday 5 December. An immersive, site-specific theatrical production where audience members sit poolside wearing personal wireless headsets to listen to private monologues, audio dramas, and overlapping community stories while watching the real world unfold around them.

Bushfire preparation update

Prohibited burning started on 1 November. The first fire started on 30 October on Beaufort Road and was under control by 1 November.

New members have been enrolling in various brigades as local farmers are organising their casual harvest staff.

Western Power funding has been partially successful for three brigades – Cancanning, Badgarning and Piesseville – with a portion of each application being approved.

Wagin Sheep Trail

Staff have been working towards the roll out of a tourist supporting activity where people can follow a trail of sheep around the townsite. The route will be from Wetlands Park, up Tavistock Street, back along Tudhoe Street, past the pool, through the sportsground and back to the Wetlands – searching for the sheep.

Businesses have been approached to participate in the trail. The Shire will provide participating businesses with one sheep face (Six types – all similar but different in emotion) in among local tourist activities (Wetlands Park, Wagin Library, Little Gem, Wagin Pool, Historical Village and Woolorama) to support the trail, with each business being able to create their display as big or fancy as they want to. See draft of the tourist brochure below:





RANGER SERVICES

The Shire of Narrogin rangers visited once in October.

During that visit, rangers attended the property where an application has been refused for additional cats under the Shire of Wagin Cat Local Law 2025. An additional four cats and eight kittens were retrieved. Rangers also continue to deal with the complaint in regard to barking dogs from a property in Sirdar Street.

Staff Call outs	
Dog Issues	3
Cat Issues	0
Other Issues	0

CARAVAN PARK

Figures for the Caravan park and Sportsground RV area booking nights over the last month are shown below.

	Week 1	**Week 2**	**Week 3**	**Week 4**	**Week 5**	**Total**
Caravan Park	46	93	78	61	62	**340**
Sportsground RV Area	7	4	6	3	7	**27**

WAGIN LIBRARY AND GALLERY

Library Update

- A school holiday STEM activity was held on Friday 9 October (Kitchen Science making slime). Seven children attended this activity.
- On Wednesday 14 October Nature Book Week Story Time was held. A story time in the park with a leaf rubbing activity was planned, but there was no turn out.
- On Wednesday 21 October, a Halloween themed Story Time was scheduled, again with no turn out.
- On Saturday 31 October, a Halloween Trick or Treat 10am-12pm with hidden treats and clues was planned with no turn out.
- The Library and Gallery Facebook page posted seven times since the October report, with the 'fun fact Friday' content being the main topic, along with a copy of a Wagin poem from the Wagin Argus which was published in 1936.

Library Statistics

	October 2026	**Sept 2026**
Patron Visits	211	202
Phone Transactions	12	12
Inter Library Loans	8	14
Community Connections	47	51
Guest Wi-Fi Usage	3	3
Tablet Usage	4	8

HOMECARE

Wagin Homecare Manager's Report

Social Support Program

Wagin Homecare hosted a Melbourne Cup Luncheon at the Town Hall on 3 November 2026, attended by 16 participants. The event was well received and provided an enjoyable opportunity for clients to connect and socialise.

The remainder of the 2026 social calendar is fully booked, with activities including the Homecare Christmas Luncheon, bus trips to Bunbury, and two Homecare Christmas Lights Tours. These activities continue to support social engagement and wellbeing for our clients.

Unfortunately, the Narrogin Seniors Week Elvis Concert scheduled for 9 November was cancelled. While this was disappointing for many participants, we thank the

Narrogin Seniors Centre for their coordination efforts. Should the performance be rescheduled, clients will be advised accordingly.

Staffing

We are delighted to welcome Judy Dorante back from maternity leave in her role as Client Services Coordinator. Judy has resumed responsibility for client reviews and new client intakes and will be contacting clients over the coming months to arrange scheduled service reviews. It is pleasing to once again have the full Homecare team in place.

Christmas Closure

Homecare services will close for the Christmas and New Year period following scheduled services on Wednesday, 23 December 2026, and will resume on Monday, 4 January 2027. The Homecare on-call phone will continue to be monitored for urgent matters during the closure period. Clients are being reminded to ensure appropriate arrangements are in place to support their health, safety and wellbeing during this time.

Client Engagement and Feedback

Feedback is currently being sought regarding the Homecare social support program, Happy Days. Clients are being invited to provide their views on whether the program name should be retained or changed and to suggest alternative names for consideration. This consultation process aims to ensure the program continues to reflect the interests and preferences of participants.

Financials (to 31 October 2026)

Budget actual figures have been provided below. EOM operating income of $248,408 is $10,512 less than the EOM budget figure of $258,920. Income is over budget on the CHSP Grant ($34K) and under budget on the Support at Home (SaH) Grant ($39K) which is a little behind in receipts. The October SaH amount received in November was $5,871. The SaH grant is not expected to achieve the full budget estimate by year end.

EOM operating expenditure is $237,647, which is $88,227 less than the EOM budget figure of $325,874, almost fully attributable to staffing costs. Maintenance & Gardening costs are running over budget due to the transition from contract gardener to in house. Homecare equipment is also running over budget as a number of items of garden equipment were required.

It is notable that a vehicle and trailer were acquired from the former gardening contractor for a total of $2,000. Therefore, the budgeted capital expenditure of $29,500 for these items is no longer required, resulting in a significant cost saving.

Shire Of Wagin SCHEDULE 08 - EDUCATION & WELFARE Financial Statement for Period Ended 31 July 2026											
HOMECARE PROGRAM			Adopted Budget		Revised Budget		YTD Budget		YTD Actual		YTD
GL #	JOB #		Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	Revenue $	Expenditure $	Variance $	Variance %
OPERATING EXPENDITURE											
E082010		Homecare Salaries		610,407		610,407		211,293		133,844	77,449	37%
E082015		Maintenance & Gardening		25,000		25,000		8,653		19,559	(10,906)	(126%)
E082030		Superannuation		73,803		73,803		25,546		15,840	9,706	38%
E082035		Other Expenses		8,000		8,000		2,660		538	2,122	80%
E082040		Travelling - Mileage		15,000		15,000		5,000		3,448	1,552	31%
E082045		Staff Training		5,000		5,000		1,664		497	1,167	70%
E082055		Subscriptions		2,000		2,000		664		2,028	(1,364)	(205%)
E082060		Postage & Freight		1,500		1,500		500		841	(341)	(68%)
E082063		Telephone Expenses		3,000		3,000		1,000		807	193	19%
E082065		Printing & Stationery		2,000		2,000		664		139	525	79%
E082070		Insurance		20,706		20,706		20,706		19,716	990	5%
E082075		Building Maintenance		6,000		6,000		1,992		131	1,861	93%
E082080		Plant & Equipment Mtce		16,000		16,000		5,328		10,717	(5,389)	(101%)
E082083		Computer Equipment and Support		12,000		12,000		3,996		2,241	1,755	44%
E082085		Consumable Supplies		3,000		3,000		1,000		1,859	(859)	(86%)
E082090		Homecare Equipment and Catering Supplies		1,000		1,000		332		152	180	54%
E082095		Support at Home Expenses		54,000		54,000		17,996		14,547	3,449	19%
E082100		Administration Allocated		20,937		20,937		6,976		6,979	(3)	(0%)
E082105		Fringe Benefit Tax		6,000		6,000		2,000		0	2,000	100%
E082120		Loss on Sale of Asset		922		922		304		0	304	100%
E082190		Depreciation - Homecare		22,812		22,812		7,600		3,765	3,835	50%
OPERATING REVENUE											
I082010		CHSP Grant	342,312		342,312		114,104		148,065		33,961	30%
I082020		CHSP Fee for Service	51,276		51,276		17,092		14,484		(2,608)	(15%)
I082025		Donations	500		500		164		0		(164)	(100%)
I082031		Homecare - Other Income	10,380		10,380		3,460		0		(3,460)	(100%)
I082055		Support at Home Grant	372,310		372,310		124,100		84,429		(39,671)	(32%)
I082060		Grant Income - Other	0		0		0		0		0	0%
SUB-TOTAL			776,780	909,087	776,780	909,087	258,920	325,874	248,408	237,647		
Operating Surplus / (Deficit)						(132,307)		(66,954)		10,761		
CAPITAL EXPENDITURE												
E167790		Land and Buildings - Homecare		0		0		0				
E167752		Purchase Plant & Equipment - Homecare Program		0		0		0		0	0.00	0.00%
E167752	PE2706	Homecare Gardeners Ute		22,000		22,000		0		0	0.00	0.00%
E167752	PE2707	Homecare Gardeners Trailer		7,500		7,500		0		0	0.00	0.00%
CAPITAL REVENUE												
I082005		Proceeds on Disposal of Assets	22,000		22,000		0		0		0.00	0.00%
I082006		Realisation on Disposal of Assets	(22,000)		(22,000)		0		0		0.00	0.00%
SUB-TOTAL			0	29,500	0	29,500	0	0	0	0		
TOTAL - HOMECARE PROGRAM			776,780	938,587	776,780	938,587	258,920	325,874	248,408	237,647		

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

2026/27 approved budget.

VOTING REQUIREMENTS

Simple Majority.

8.2.1 APPOINTMENT OF ADDITIONAL FIRE CONTROL OFFICERS

SENIOR OFFICER:	Deputy Chief Executive Officer
PREVIOUS REPORT(S):	Nil
FILE REFERENCE:	ES.VO.1
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

That the Council APPOINTS the following persons as Bush Fire Control Officers up to 30 April 2027:

- **Josh Kirk**
- **Ben Ball**
- **Aaron Turner**

BRIEF SUMMARY:

This report recommends that three persons be appointed as Bush Fire Control Officers following successful completion of the Fire Control Officer training.

BACKGROUND/COMMENT

Four volunteer brigade members successfully completed the Fire Control Officer training in Wagin on 9 June 2026. Three of those persons have sought formal appointment as Bush Fire Control Officers. This will add to the Shire's current approved complement of 14 Bush Fire Control Officers.

This will give them authority to:

- Provide more assistance in the case of a fire.
- Complete further training competencies, such as ground controller.
- Radio call ups (if a radio is available).
- Approve and write burning permits during restricted burning periods.

CONSULTATION/COMMUNICATION

Chief Executive Officer and Deputy Chief Executive Officer. The Chief Bush Fire Control Officer supports the appointments.

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There is no identified financial implication to this item.

STRATEGIC IMPLICATIONS

Community services and social environment

VOTING REQUIREMENTS

Simple majority.

8.3 MANAGER OF FINANCE

Nil

8.4 MANAGER OF WORKS

8.4.1 WORKS AND SERVICES REPORT – OCTOBER/NOVEMBER 2026

AUTHOR OF REPORT:	Manager of Works
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
STRATEGIC DOCUMENT REFERENCE:	2026/27 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
- Ballagin Road reconstructed and seal widen a 2km section
- Behn-Ord Road reconstruct and seal widen 1.5km ready to seal on the 25th of November.

TOWNS CREW

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

UPCOMING WORKS:

- Bockaring Road reconstructed and seal widen a 2km section
- Ballagin Street footpath to commence work in December
- Omdurman street start earth works for second house pad and limestone retainer wall.

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				Nov-26		
PLANT	**OPERATOR**	**PURCHASE DATE**	**KM / HOURS**	**SERVICE DUE**	**REGO**	**COMMENTS**
TANK P-01	CEO	1/11/2025	38301	45000kms	W.1	
ISUZU MUX WAGON P-02	DCEO	10/11/2026		kms	W.001	
ISUZU D MAX P-04	MOW	27/10/2024	62312	65000km	W.1008	
HAVAL 7 - P-05	DOCTOR	1/11/2025	30163	50000km	W.1479	
WCM LOADER P-09	WORKS	30/06/2012	3385	Mar-27	W.10292	
CAT GRADER P-10	WORKS	14/01/2021	6834	7250	W.284	
CASE LOADER P-11	WORKS	1/11/2024	1817	2000 hrs	W.10707	
CAT GRADER P-12	WORKS	1/11/2025	1143	1250 hrs	W.041	
KOMATSU EXCAVATOR P-13	WORKS	10/12/2021	713	750 HRS		
ISUZU TRUCK P-14	WORKS	3/12/2019	155032	160000kms	W.1002	
WN ROLLER P-15	WORKS	6/12/2023	2176	2500 hrs	W.7862	
ISUZU TRUCK P-16	WORKS	21/11/2023	46228	55000kms	W.1012	
MAHINDRA P-17	HANDY MAN	21/03/2022	28255	32000kms	W.10955	
KUBOTA MOWER P-18	WORKS	31/10/2019	936	1100 hrs		
VIBE ROLLER P-19	WORKS	3/01/2008	2832	3250	W.841	
JOHN DEERE P-20	WORKS	9/02/2006	5123	5250	W.9618	
ISUZU P-21 (NEW)	WORKS	27/10/2023	41868	45000kms	W.676	
JOHN DEERE P-22	WORKS	10/08/2016	766	950 HRS	W.487	
Toyota UTE P-24	WORKS	1/02/2023	83253	85000kms	W.1010	
TOYOTA UTE P-25	WORKS	25/11/2020	69272	75000kms	W13383	
TRITON UTE P-26	WORKS	14/11/2014	141639	150 000 kms	W.1022	
MAHINDRA P-38	Works	13/01/2023	34240	35000 km	W.1044	
BOBCAT P-39	WORKS	17/09/2013	4792	5020 hrs	W.10553	
ISUZU TRUCK P-40	WORKS	29/03/2019	186843	195000 kms	W.437	
ISUZU TRUCK P-42	WORKS	27/10/2023	60579	65000km	W.1015	
KUBOTA MOWER P-44	WORKS	1/10/2024	310	550 hrs		
SMALL ROLLER P-45	WORKS	1/12/2024	660	700 hrs		
CAT BACKHOE P-47	WORKS	21/09/2015	7334	8100 hrs	W.10552	
TENNANT SWEEPER P-48	WORKS	16/10/2015	2321	4400 HRS	W.10554	
MULTIPAC ROLLER P-49	WORKS	9/01/2017	873	1000 hrs	W.860	
ISUZUUTE - P50	WORKS	12/03/2024	21818	25000 Kms	W.924	
FORKLIFT P-51	WORKS	30/11/2018	16724	7/06/2027	W.10729	
KUBOTA RTV P-52	WORKS	31/10/2019	1271	1450 HRS		
ROVER MOWER P-53	WORKS	5/09/2022	841	950 hrs		
TOYOTA UTE P-85	WORKS	29/10/2020	52721	65000 kms	W.863	
TOYOTA UTE P-94	WORKS	23/10/2019	102525	115000km	W.10796	
2016 Toyota Coaster BUS P-07	COMMUNITY	2016				
H/Care H6 P-27	HOMECARE	2024	33188	35000km		
H/Care Manager Car - P-80	HOMECARE	2024	34197	35000km	W468	
H/Care Bus P-83	HOMECARE	2017	46328	53000 kms		
H/Care Darkan P-86	HOMECARE	2024	31631	35000km		
SES Vehicle - SESA03	SES	2016		Sep-26		
Fire Truck - Wedgecarrup P-97	FIRE	2011		Sep-26		
Fire Truck - Piesseville P-84	FIRE	1995		Sep-26		
Fire Truck P-98	FIRE	2013		Sep-26		
Fire Tender P-99	FIRE	1987		Sep-26		
P41 - 7 Fast Fill Standpipes	FIRE			Sep-26		

9 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

10 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

11 URGENT BUSINESS

In cases of extreme urgency or other special circumstance, matters may, with the consent of the person presiding, or by decision of the members present, be raised without notice and decided by the meeting.

12 CONFIDENTIAL BUSINESS

12.1.1 CONFIDENTIAL – ACTING CEO ARRANGEMENTS – JANUARY 2027

13 CLOSURE