AGENDA

ORDINARY MEETING OF COUNCIL

22 September 2026

Agendas and Minutes are available on the Shire website www.wagin.wa.gov.au
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:	22 September 2026
WHERE:	**Council Chambers, Shire Office**
AT:	**7:00pm**

Dr Kenneth Parker
CHIEF EXECUTIVE OFFICER

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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 22 September 2026 commencing at 7pm.

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Notice to meeting attendees

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

1 OFFICIAL OPENING

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

2 PUBLIC QUESTION TIME

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

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

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

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

2.1 RESPONSES TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

2.2 PUBLIC QUESTIONS

3 APPLICATION FOR LEAVE OF ABSENCE

4 PETITIONS AND DEPUTATIONS

5 DISCLOSURE OF INTERESTS

6 CONFIRMATION OF PREVIOUS MEETING MINUTES

6.1 MINUTES FROM THE ORDINARY MEETING OF COUNCIL 25 AUGUST 2026

OFFICER RECOMMENDATION

That the Minutes of the Ordinary Meeting of Council held on Tuesday, 25 August 2026 circulated to all Councillors, be confirmed as a true and accurate record.

7 ANNOUNCEMENTS OF THE PRESIDENT

8 REPORTS TO COUNCIL

8.1 CHIEF EXECUTIVE OFFICER

8.1.1 COMMONWEALTH HOME SUPPORT PROGRAM 2027-2029

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

OFFICER RECOMMENDATION

That Council:

1. **NOTES the Commonwealth Government's decision to extend the Commonwealth Home Support Programme (CHSP) to 30 June 2029 and retain CHSP as a separate programme from Support at Home.**

2. **NOTES that the current CHSP funding model requires an ongoing subsidy from Shire resources and that there is no certainty that future Commonwealth reforms will improve the financial sustainability of service delivery.**

3. **AUTHORISES the Chief Executive Officer to execute the CHSP funding extension agreement.**

4. **ADVISES the Commonwealth Government that, notwithstanding the execution of the CHSP funding extension agreement, the Shire of Wagin is pursuing a possible transition of CHSP services to an alternative provider due to the Commonwealth's funding agreement.**

5. **REQUESTS the Chief Executive Officer to:**

a. **seek formal advice from the Commonwealth regarding approved provider obligations, deregistration requirements, client transition processes and any other matters relevant to a potential withdrawal from CHSP service delivery;**
b. **undertake a tender process to identify alternative providers to provided CHSP and SAH services within the Shire of Wagin and Shire of West Arthur;**
c. **consult with CHSP clients, their families and carers regarding future service delivery options and the potential impacts of alternative service delivery arrangements;**
d. **consult with Homecare employees regarding potential future service delivery models and workforce implications;**
e. **present a further report to Council on the outcomes related to the above.**

BRIEF SUMMARY

This report has been prepared to enable Council to consider options for the delivery of Homecare following the Commonwealth's announcement that the CHSP will continue as a standalone program through 2029 with an unchanged funding model.

BACKGROUND/COMMENT

On 20 August 2026 the Commonwealth Government announced that it was abandoning its plans to merge the Commonwealth Home Support Program and Support at Home program.

In doing so the Commonwealth announced that CHSP funding would be extended for 2 years to 30 June 2029.

The Commonwealth's decision means that the funding arrangements for the vast majority of the Shire's Homecare service will not change. This is bad news.

Under the CHSP arrangement, the Shire receives a unit rate to deliver specific amounts of service.

For example, the Shire receives approximately $59 to deliver an hour of social support service.

The unit rates set by the Commonwealth are not reflective of the costs of delivering the service. The approximate cost to the Shire to deliver one hour of social support service is $78.

This deficit has always existed but since 2023 the Commonwealth Government following recommendations from the Australian National Audit Office has required providers to pay back funds where the (impossible) targets have not been met.

Support at Home (SAH) operates with an entirely different funding model.

For most Australians CHSP is cheaper than SAH.

For exactly the same transport service the Shire receives $82 for a SAH client but only around $40 for a CHSP client.

At any given time the Shire has around 110 CHSP clients and a dozen SAH clients. This ratio means that potentially unlike other providers the Shire cannot use income from the SAH funding model as a ‘loss leader’ to offset CHSP losses.

The Commonwealth’s decision to continue CHSP is great news for CHSP clients.

However, the continuation of the two-stream funding model means that the financial consequences for the Shire will not get better.

The Commonwealth had for several years stated that CHSP would transition to an expanded SAH program. This would have afforded CHSP operators like the Shire to balance grants and co-contributions to a financial sustainable model.

It is important to recognise that the Shire's current position is not the result of declining performance, poor management or inefficiency in service delivery. The Shire has successfully delivered Homecare services for many years and continues to maintain strong client numbers and community support.

What has changed is the funding and regulatory environment established by the Commonwealth. In recent years the Commonwealth has increasingly moved towards a funding model that places greater emphasis on activity targets, performance measures and the recovery of grant funding where those targets are not achieved.

At the same time, the actual cost of delivering services has continued to rise due to wages, compliance obligations, training requirements, travel costs and workforce pressures. The consequence is that the arithmetic underpinning CHSP delivery has fundamentally changed. A service model that may once have been manageable through modest subsidy now requires an ongoing and increasing contribution from the Shire simply to maintain existing service levels.

Unfortunately, in announcing the continuation of CHSP, the Commonwealth has advised in writing that it will not amend or negotiate the CHSP grant extension.

This means that in the coming months the Shire will be given an ultimatum by the Commonwealth to either accept or decline the contract for grant funding. Even if the Shire declines the grant funding as an approved provider the Shire would be expected to continue service delivery in line with aged provider obligations.

Indeed, in announcing the decision and in correspondence to the Shire, the Commonwealth Minister noted that he ‘expects Councils’ to continue to deliver CHSP.

For this to occur the Shire will need to continue to subsidise CHSP delivery. In the last three years this subsidy has been approximately $180,000. The mathematics of service income and service cost means that this will not get better. At best the Shire will likely need to contribute around $80,000 a year on return payments to the Commonwealth.

The Shire has written to the Minister for Health and Aging, the Federal Member for O'Connor, various Senators and appeared before the Senate Community Affairs References Committee to make its case for a fairer deal.

Senator Dorinda Cox also wrote the Minister for Aging asking for the Minister's intervention. The Shire has not seen the reply.

The Commonwealth's decision had been proceeded by local governments ceasing CHSP service delivery including the Shire of Narrogin; Northern Grampians Shire Council; Glen Eira City Council; City of Monash; Mornington Peninsula Shire and Bundaberg Regional Council.

The Australian Local Government Association has also advocated for local government CHSP providers stating that:

"Councils do not withdraw from aged care services lightly. Where councils have reconsidered their involvement, these decisions have generally reflected a combination of financial, workforce and regulatory pressures, not simply uncertainty about contract duration."

The Shire has also written to ALGA thanking the association for their efforts and asking them continue in this regard.

At the recent Senate Community Affairs References Committee, providers and seniors advocacy groups gave evidence that SAH clients were struggling with co-contributions and in some cases not taking up required services.

Based on the available evidence the following market scenario can be presented:

	CHSP	**Support at home**
Required financial co-contributions for clients	Low	High
Financial sustainability for providers	Low	High
Commonwealth funding contribution	High*	Low

** on a per service level the Commonwealth funding contribution is higher but by clawing back funds from providers through unfair funding agreements, CHSP potentially represents a mid-cost model for the Commonwealth and a low cost option for clients at the expense of providers.*

According to the Commonwealth's MyAgedCare online search service the Shire's CHSP service is the only available service for some service categories such as gardening. For other service categories the MyAgedCare website advises that multiple providers indicate that they provide services in the area. This however does not mean that they do.

There are Support at Home Providers operating in the district. This includes Wagin Cooperative Care. Support at Home Providers are **not** the same as CHSP providers and cannot provide services to CHSP clients unless they become registered. The Shire regularly receives referrals for the delivery of CHSP services through Support at Home Providers such as Wagin Cooperative Care because they are not authorised to delivery CHSP.

Homecare provision has become increasingly more complex as a result of the Commonwealth's reforms. It is a challenging area from an operations perspective servicing venerable people and occasionally in a clinical environment.

The decision to cease the transition to Support at Home provides clarity for providers but it is clarity that the CHSP cannot be delivered in a financially sustainable way as the primary program by a provider. Providers must use other tactics to offset the loss.

To make CHSP financially sustainable it would need to double or triple the current co-contributions for clients.

The Commonwealth has said that it will use the two year period to identify how CHSP can delivered sustainably. Even if reforms occur after two years the Shire would be projected to lose at $80,000 per year in returned payments to the Commonwealth.

Officers wish to highlight three options to Council at the time:

- *Option 1 - Continue Service Delivery and Authorise Signing of the CHSP Extension Agreement*

Advantages

- Ensures continuity of services to vulnerable older residents.
- Avoids disruption for existing clients and staff.
- Maintains the Shire's role as a trusted local provider.
- Allows additional time for the Commonwealth to review long-term CHSP arrangements.
- Avoids immediate deregistration and transition complexities.

Disadvantages

- Requires continued subsidy from Shire resources.
- Financial losses are likely to continue for the duration of the extension period.
- No guarantee that future Commonwealth reforms will improve provider sustainability.
- Ratepayers effectively continue subsidising a Commonwealth responsibility.

Council should recognise that Option 1 does not resolve the underlying issue. Rather, it represents a decision to continue carrying the financial and operational risks associated with CHSP service delivery in the expectation that future Commonwealth reforms may improve sustainability.

While the Commonwealth has indicated it will use the extension period to examine the future of CHSP, no commitment has been made regarding funding increases, the cessation of funding clawbacks or any alternative model for regional providers.

Council is therefore being asked to make a multi-year financial commitment based largely on the prospect of future reform rather than any confirmed change in policy.

A resolution to give effect to Option 1 would be:

That Council:

1. NOTES the Commonwealth Government's decision to extend the Commonwealth Home Support Programme (CHSP) to 30 June 2029 and to retain CHSP as a separate programme from Support at Home;
2. NOTES that, under the current funding arrangements, the delivery of CHSP services by the Shire is projected to require an ongoing subsidy from ratepayer funds and that no commitment has been provided by the Commonwealth regarding future funding reform, the cessation of funding clawbacks, or alternative funding arrangements for regional providers;
3. AUTHORISES the Chief Executive Officer to execute the CHSP Grant Agreement Extension on behalf of the Shire.

Option 2 - Notify the Commonwealth of the Shire's Intention to Exit CHSP Service Delivery and Commence a Market Transition Process

Under this option, the Shire would advise the Commonwealth that the Shire does not believe it can continue delivering CHSP services sustainably beyond the current arrangements and intends to explore an orderly withdrawal from service delivery.

The Shire would then:

- Engage with the Commonwealth regarding transition requirements.
- Conduct market testing to identify alternative providers willing to operate within the district.
- Consult with CHSP clients and their families regarding service needs and transition arrangements.
- Engage with staff regarding potential impacts and opportunities.
- Prepare a detailed transition plan, including timelines, risks and contingencies.
- Report back to Council before any final decision to cease delivery is implemented.

Advantages

- Acknowledges the financial realities of the current funding model.
- Allows the Shire to actively seek a long-term sustainable solution.
- Provides an orderly and planned process rather than an abrupt exit.
- Maintains Council's ability to make a final decision after understanding market capacity.

- Demonstrates to the Commonwealth the consequences of current funding settings.

Disadvantages

- No guarantee another provider will enter the CHSP market.
- May create uncertainty for clients and staff.
- Transition planning will require significant officer time and resources.
- The Shire may need to continue service delivery while alternative arrangements are pursued.

The Homecare market that exists within the Shire of Wagin is distorted because the Shire continues to deliver services despite the financial losses associated with the program.

Through this ongoing commitment, local seniors have access to affordable aged care services at contribution levels significantly lower than those generally associated with Support at Home.

In effect, the Shire's contribution has enabled residents to access a level of low-cost support that may not be available if service delivery were determined solely by commercial sustainability. The continuation of CHSP therefore represents not only a service delivery commitment by the Shire but also a substantial indirect subsidy that benefits local older residents.

Council should note that the Shire currently supports a small number of Support at Home clients in addition to its CHSP clients. Should Council ultimately proceed with Option 2 and cease operating as an approved aged care provider, the Shire would likely also transition out of Support at Home service delivery. Given the small number of Support at Home clients currently receiving services, it may not be practical or financially efficient to retain approved provider status solely for that programme.

A motion to give effect to option 2 would be as follows:

That Council:

1. *NOTES the Commonwealth Government's decision to extend the Commonwealth Home Support Programme (CHSP) to 30 June 2029 and retain CHSP as a separate programme from Support at Home.*

2. *NOTES that the current CHSP funding model will requires an ongoing subsidy from Shire resources and that there is no certainty that future Commonwealth reforms will improve the financial sustainability of service delivery.*

3. *DOES NOT AUTHORISE the Chief Executive Officer to sign a CHSP funding extension to 2029 at this time*

4. *REQUESTS that the Chief Executive Officer:*

    a. *engage with the Commonwealth regarding approved provider obligations, deregistration requirements and potential transition pathways;*
    b. *undertake market testing to determine whether alternative providers would be willing and able to provide CHSP services within the Shire of Wagin;*

c. *consult with CHSP clients, their families and carers regarding current service arrangements, future service expectations and the potential impacts of alternative delivery models;*
d. *consult with Homecare employees regarding workforce implications, including any potential transfer, redeployment, redundancy or other employment matters;*
e. *obtain legal, industrial relations and financial advice regarding the implications of any future withdrawal from CHSP service delivery;*
f. *prepare a transition plan identifying client, workforce, financial, operational and reputational impacts of a withdrawal from service delivery;*
g. *requests the Chief Executive Officer present a further report to Council detailing the outcomes of consultation, market testing, risk assessment and transition planning prior to any final decision being made regarding the future of the Shire's Homecare service.*

A key consideration for Council is that the current CHSP funding agreement expires in June 2027. If Council intends to withdraw from CHSP service delivery, the process of engaging with the Commonwealth, consulting clients and staff, identifying alternative providers, obtaining legal and employment advice, and implementing any transition arrangements will need to be completed by June 2027.

Option 2 therefore represents more than an investigation of future possibilities. It establishes June 2027 as the practical deadline by which Council must have exited as a CHSP provider or exit the sector.

Option 3 – Sign the agreement to extend through 2029 but explore exit

Under this option, Officers would execute the CHSP funding extension agreement to ensure continuity of services for clients and certainty for staff. At the same time, a process would be commenced identify potential other providers to deliver CHSP.

The Shire would then:

- Execute the CHSP extension agreement.
- Engage with the Commonwealth regarding approved provider obligations and transition requirements.
- Undertake market testing to identify organisations interested in providing CHSP services within the district.
- Consult with clients, families and staff regarding future service delivery options.
- Investigate the implications of transferring clients, staff, assets and service arrangements to another provider.

Advantages

- Maintains continuity of service for existing clients.
- Provides greater certainty for current staff.
- Preserves Council's commitment to supporting residents to age in place.

- Allows Council to better understand market capacity before making a long-term decision.
- Avoids an immediate withdrawal from aged care service delivery.
- May identify a provider able to deliver services more sustainably than the Shire.
- Demonstrates to the Commonwealth that the Shire continues to have concerns regarding the long-term sustainability of CHSP.

Disadvantages

- Does not remove the Shire's ongoing financial exposure in the short term.
- No guarantee an alternative provider will be identified.
- May result in duplication of effort if Council ultimately decides to remain the provider.
- Will require officer resources to undertake market engagement and transition investigations.
- The Shire may remain the provider of last resort if no alternative provider is willing to enter the market.

This option recognises the importance of maintaining services for clients while also acknowledging Council's concerns regarding the long-term sustainability of the current funding model. Rather than requiring Council to choose immediately between staying or leaving CHSP, the option provides an opportunity to test whether the market can provide an alternative solution. If no viable provider emerges, Council retains the ability to continue operating the service. If a suitable provider is identified, Council would be better placed to consider a structured transition with a clear understanding of the impacts on clients, staff and the community.

Notwithstanding if Council executes the extension agreement, the decision may reasonably be interpreted by both the Commonwealth and stakeholders as an endorsement of continued CHSP service delivery until June 2029.

Signing the CHSP agreement does not exclude the possibility of the Shire transitioning out of CHSP but it makes it harder. Not signing the agreement will force the Shire out of CHSP delivery.

A resolution to give effect to Option 3 would be as follows:

That Council:

1. NOTES the Commonwealth Government's decision to extend the Commonwealth Home Support Programme (CHSP) to 30 June 2029 and retain CHSP as a separate programme from Support at Home.
2. NOTES that the current CHSP funding model requires an ongoing subsidy from Shire resources and that there is no certainty that future Commonwealth reforms will improve the financial sustainability of service delivery.

3. AUTHORISES the Chief Executive Officer to execute the CHSP funding extension agreement.
4. ADVISES the Commonwealth Government that, notwithstanding the execution of the CHSP funding extension agreement, the Shire of Wagin is pursuing a possible transition of CHSP services to an alternative provider due to the Commonwealth's funding agreement.
5. REQUESTS the Chief Executive Officer to:

- seek formal advice from the Commonwealth regarding approved provider obligations, deregistration requirements, client transition processes and any other matters relevant to a potential withdrawal from CHSP service delivery;
- undertake a tender process to identify alternative providers to provided CHSP and SAH services within the Shire of Wagin and Shire of West Arthur;
- consult with CHSP clients, their families and carers regarding future service delivery options and the potential impacts of alternative service delivery arrangements;
- consult with Homecare employees regarding potential future service delivery models and workforce implications;
- present a further report to Council on the outcomes related to the above.

Consideration of options – impact on clients

If the Shire were to withdraw from CHSP service delivery, it is possible that another provider could enter the market. However, given the financial challenges associated with CHSP funding arrangements, there is a risk that any incoming provider would focus on clients who can be transitioned to Support at Home packages or other service models that generate higher revenues and require greater client co-contributions.

While services may therefore continue to be available, the affordability of those services could change significantly. This may result in some residents facing higher out-of-pocket costs than they currently experience under the Shire's CHSP service model, potentially reducing access to support for those least able to absorb additional expenses.

This is because the issue is not simply whether another provider could deliver aged care services within the district, but whether another provider could deliver the same range of services under the same funding model currently offered by the Shire. CHSP providers capable of delivering a comprehensive suite of services across regional areas are becoming increasingly scarce. While it is possible that another provider may enter the market, there is no certainty that all existing services, service levels or geographic coverage would be maintained. Consequently, there is a risk that some clients may struggle to access equivalent services or experience reduced choice in the future.

There is also a risk that some clients would ultimately be directed towards Support at Home services rather than CHSP services. While Support at Home remains an important part of the aged care system, it generally involves higher client co-contributions and out-of-pocket costs. Evidence presented to the Senate Community

Affairs References Committee by providers and seniors advocacy organisations indicated that some older Australians were already declining or reducing services because of affordability concerns under Support at Home arrangements. Should affordable CHSP services become less available in the region, some residents may face higher costs for care, while others may choose to go without services altogether. This is the outcome that many advocacy groups have cautioned the Commonwealth against and one that Council should consider when assessing the broader community impacts of any future transition away from Shire-operated Homecare services.

As part of its Commonwealth funding agreement, the Shire currently delivers CHSP services to clients in Darkan. Officers have recently determined not to accept additional CHSP clients from Darkan due to the financial pressures associated with delivering services under the current CHSP funding model. Notwithstanding this position, the Shire continues to receive requests from Support at Home providers seeking the placement of additional CHSP clients, reflecting the fact that many clients prefer CHSP because it generally involves lower co-contributions and out-of-pocket costs than Support at Home.

A further consideration for Council is the quality of service currently delivered by the Shire's Homecare team. The Shire has provided Homecare services for approximately 40 years and has established strong relationships with clients, families and the broader community.

The fact that many clients continue to choose the Shire's service despite the presence of alternative providers suggests that residents value the local, responsive and personalised nature of the support they receive. The quality of the service has also been independently recognised. In 2024, the Shire achieved a perfect 8/8 result in its aged care quality audit, meeting all eight assessed standards and outcomes. This outcome reflects the professionalism, commitment and capability of Homecare staff and provides Council with confidence that the service is being delivered to a high standard.

Should Council pursue a transition to another provider, the evaluation process would necessarily consider matters such as service quality, workforce capability, local presence and capacity to meet client needs. However, no assessment process can guarantee that clients would experience the same level of service they currently receive from a locally based provider. There remains a possibility that service levels, responsiveness or client experience could change under a different operating model.

Consideration of options – impact on staff

The Homecare service represents a significant component of the Shire's workforce and organisational capability. The service currently employs approximately 16 staff across management, administration, nursing, support services and gardening functions, representing almost one-third of the Shire's total workforce.

The Shire would likely require specialist industrial relations and legal advice regarding employment obligations, consultation requirements, redeployment opportunities, redundancy provisions and associated financial liabilities. Any transition process would therefore need to carefully consider not only the continuity of services for clients but also the welfare of staff who have made a substantial contribution to the success of the Homecare service and whose employment may be directly affected by any future Council decision.

Experience elsewhere suggests that workforce outcomes can vary considerably. When the Shire of Narrogin exited CHSP, many employees were able to continue working in the aged care sector through alternative providers. Similarly, when Anglicare withdrew from the delivery of NDIS services in Katanning, a number of staff members were successfully redeployed. Conversely, some local government providers on the east coast have incurred substantial redundancy and transition costs when exiting direct service delivery.

The Shire is fortunate to have a skilled and experienced Homecare workforce and, should any transition occur, officers would seek to retain as much expertise and organisational capability as possible.

If an alternative provider assumed responsibility for CHSP service delivery, it is reasonable to expect that employees whose skills are predominantly focused on frontline aged care service delivery may have opportunities to continue their employment with the successor provider.

Any provider taking on Homecare services would require experienced support workers, nursing staff and other personnel familiar with aged care operations, making workforce transfer a logical component of any transition process.

At the same time, a number of Homecare employees possess skills, qualifications, leadership experience and organisational knowledge that extend beyond the delivery of aged care services. As a small regional local government with ongoing workforce attraction challenges, the Shire has a strong interest in retaining employees whose capabilities align with other areas of the organisation and support the objectives of Council's workforce plan.

Officers would seek to redeploy employees with transferable skills within the Shire wherever practical rather than lose valuable organisational capability through redundancy.

If staff are unable to be transferred the total cost of redundancies and entitlements has been calculated as approximately $46,000.

Consideration of options – reputational considerations

A further consideration for Council is the reputational risk associated with any decision to cease CHSP service delivery. Regardless of the underlying funding arrangements, community members are likely to perceive the withdrawal of services as a decision made by the Shire rather than a consequence of Commonwealth policy settings. Many clients may not distinguish between the Commonwealth's role as the funder and regulator of the program and the Shire's role as the local provider. As a result, any reduction in service availability, increase in client costs, or transition challenges are likely to be attributed to the Shire, potentially creating dissatisfaction amongst residents, clients and their families.

This reputational risk is amplified by the fact that the Commonwealth bears little direct exposure to the local consequences of provider withdrawal. While funding arrangements and regulatory obligations are set by the Commonwealth, community feedback and concern will be directed principally towards the organisation withdrawing the service. Should another provider enter the market and transition clients to Support at Home arrangements with higher co-contributions, residents may still perceive that the Shire has removed an affordable and valued service. Consequently, Council faces the prospect of continuing to subsidise an unsustainable service to avoid community criticism, while the Commonwealth is largely insulated from the practical and political impacts of the funding model that has contributed to the situation.

Council would be aware of correspondence received from a ratepayer critical of the Shire's continued involvement in Homecare services and the financial subsidy provided to support their delivery. The correspondence raises legitimate concerns regarding the use of ratepayer funds to support a Commonwealth responsibility. However, it does not fully contemplate the different funding models that underpin aged care service delivery. While CHSP services delivered by the Shire operate at a financial loss, Support at Home services are generally funded at a level that better reflects the actual cost of service delivery. The current situation is therefore not simply a question of whether Homecare should be subsidised, but whether the Commonwealth's CHSP funding model adequately funds providers to deliver the services it requires.

Consideration of options – level of cooperation from Commonwealth

Council should also note that the Shire has actively sought guidance from the Commonwealth regarding the future of its Homecare service and the options available to it as an approved provider. Following correspondence from the Minister encouraging engagement with the Department, the Shire wrote to the Department seeking advice on available pathways and transition options. At the time of preparing this report, that correspondence remains unanswered. This is despite the Commonwealth advising providers that the CHSP extension arrangements are not negotiable and despite a growing number of local governments across Australia withdrawing from CHSP service delivery due to financial and regulatory pressures.

The absence of a departmental response leaves the Shire in a difficult position. The Commonwealth has made it clear that it expects councils to continue delivering CHSP services, yet has provided limited practical guidance regarding how financially unsustainable providers should transition out of the sector should they determine they can no longer continue. The result is a policy environment in which the Commonwealth largely determines the funding conditions, contractual requirements and regulatory framework, while local providers bear the operational, financial and reputational consequences of service delivery decisions. This imbalance is particularly evident where a provider seeks advice on exit or transition pathways and is unable to obtain a timely response from the agency responsible for administering the program.

Other considerations

While the payment to the Commonwealth is the most visible example of Shire funding in Homecare it is not the only example. The Shire’s support extends to the purchase of vehicles; portions of salaries not offset by CHSP and SAH programs and the upgrades to the Town Hall which serves as Homecare’s office.

It is also important to recognise that the Shire does not hold a monopoly on Homecare provision within the district. Clients are free to access services from alternative providers and many do so. The fact that a significant number of clients choose to remain with the Shire's service reflects the quality, affordability and local nature of the service rather than an absence of provider choice.

While the Shire may currently be the dominant provider of CHSP services in the district, this is not necessarily evidence of market power. Rather, it may reflect the reality that CHSP is a difficult and often unprofitable market in which to operate. In that regard, the Shire's position is somewhat analogous to other services it provides where there is limited or no private sector interest, including swimming pools, libraries, local roads and waste collection. In each case, the existence of a single provider does not indicate a profitable monopoly but instead reflects a community service obligation that would otherwise be unmet or delivered at a significantly higher cost to residents.

The challenge facing Council is therefore not whether alternative Homecare providers exist, but whether alternative providers are willing to continue delivering low-cost CHSP services under the current funding arrangements. If the Shire were to withdraw from CHSP service delivery, residents would likely retain access to aged care services through other providers.

However, there is a possibility that those services would be provided under different funding arrangements, including Support at Home, with higher client co-contributions. The practical effect could be that the Commonwealth achieves aged care service continuity while costs shift from the provider to the client. This distinction is central to Council's consideration of both the financial sustainability of the service and the broader community impact of any future decision.

On balance, officers recommend option 3 which involves agreeing to the CHSP extension but actively seeking a market alternative. While the current funding model is not considered financially sustainable over the long term, there remains significant uncertainty regarding market capacity, client impacts and workforce implications should the Shire cease service delivery.

Option 3 maintains services for vulnerable residents, aligns with Council's strategic commitment to supporting people to age in place, and provides time for the Shire to test the market and identify whether a viable alternative provider exists before any final decision regarding the future of Homecare services is made.

CONSULTATION/COMMUNICATION

While it is not possible to know with certainty what all CHSP clients would prefer, there is a reasonable basis to conclude that many existing clients would favour the continuation of the Shire's service. Clients currently choose to receive services from the Shire despite the presence of other Homecare providers operating within the district.

The Shire's service is locally based, trusted and provides access to support under the Commonwealth Home Support Programme, which generally involves lower client contributions than services delivered under Support at Home arrangements. For many older residents, the ability to access affordable services from familiar local staff is likely to be an important consideration in maintaining independence and ageing in place.

Evidence from other local governments supports the view that communities place significant value on council-delivered aged care services. Prior to withdrawing from direct service provision, Northern Grampians Shire Council undertook community consultation and found that 75.81 per cent of respondents identified the continuation of direct in-home care services as their highest priority for Council. Despite this strong level of community support, Northern Grampians ultimately exited service delivery because of financial and operational pressures.

A similar tension exists in Wagin. In June 2026, Council adopted a new Strategic Community Plan in which supporting residents to age well and age in place was identified as one of Council's principal strategic priorities. That Plan was adopted before the Commonwealth Government announced that it would retain CHSP as a standalone program and extend the unsustainable funding arrangements through 2029.

Should Council wish to pursue Option 2 or 3, meaningful engagement with clients, their families and carers would be an essential component of the process. Consultation would provide an opportunity to better understand client preferences, assess the likely impacts of any transition, identify those most vulnerable to changes in service arrangements or increased co-contributions, and inform discussions with prospective providers and the Commonwealth. Such consultation would not predetermine Council's ultimate decision but would ensure that any future consideration of service withdrawal is informed by the views of those residents most directly affected by the outcome.

In summary, the challenges facing the Shire are not unique. A growing number of local governments across Australia, including the Shire of Narrogin and several councils on the east coast, have withdrawn from CHSP service delivery due to financial, workforce and regulatory pressures. As councils leave the sector, the number of local government providers in regional Western Australia, and CHSP providers generally, continues to decline.

Officers have previously recommended the continuation of Homecare despite the Commonwealth's increasingly prescriptive funding arrangements because of the expected transition to Support at Home, which was anticipated to provide a more sustainable funding model. The Commonwealth's decision to retain CHSP as a standalone programme has fundamentally altered that position, effectively locking the Shire into a distorted marketplace where affordable services for clients are maintained only through an ongoing subsidy from providers and ratepayers.

The Shire has a long and proud history of delivering Homecare services that support older residents to remain living independently in their own homes and communities. The service is closely aligned with Council's strategic objective of supporting people to age in place and provides assistance to some of the district's most vulnerable residents. Importantly, not all services currently delivered by the Shire under CHSP are available in neighbouring districts, meaning that the service plays an important role in supporting community wellbeing and quality of life.

A decision to continue service delivery (option 1) is likely to be welcomed by many clients, their families and Homecare staff, and would provide certainty following a prolonged period of change within the aged care sector. However, Officers consider it important that Council makes that decision with a clear understanding of the financial and operational environment in which the service now operates.

The Commonwealth's decision to continue CHSP provides certainty regarding the future of the programme but also means that the funding and compliance arrangements currently affecting providers are likely to remain in place for the foreseeable future.

The question before Council is therefore not whether the service has value, but whether Council is prepared to continue supporting that value within the constraints of the existing funding model.

STATUTORY/LEGAL IMPLICATIONS

Nil.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

As detailed.

STRATEGIC IMPLICATIONS

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

VOTING REQUIREMENTS

Simple Majority

8.1.2 MONTHLY FINANCIAL REPORT – AUGUST 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 August 2026 as presented.

BRIEF SUMMARY

The Monthly Financial Report for the period ending 31 August 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 August 2026 was $5,018,759.

2026/2027 Rates Notices were issued between 21 August and 31 August 2026. Total rates outstanding at the end of August 2026 were $3,503,544. Payments collected in August 2026 were $232,118 which equates to 6.2% of net rates. Payments are expected to increase during this month, with the due date being 5 October 2026. Those ratepayers with outstanding rates from the previous year(s) who have not entered a payment arrangement are being followed up in accordance with Council Policy F.14 - Rate Recovery.

The Shire had a total of $5,769,837 invested in interest bearing accounts on 31 August 2026, which is currently earning interest of 4.30% on Treasury OCDF ($1,212,419), 4.85% on CBA Reserve Term Deposit ($3,679,028), 3.75% on CBA Municipal Account ($836,548) and 1.30% on CBA Reserve Account ($41,842).

Please note that these are preliminary July financials. The actual carry forward amount contained in the report is subject to final 2025/2026 year end adjustments and audit. The audit is scheduled to take place in early October, and the final accounts will be confirmed by the auditor and presented to council as part of the annual financial report for 2025/2026.

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 AUGUST 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

<u>TABLE OF CONTENTS</u>

SHIRE OF WAGIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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	3,102,640	**3,108,724**	6,084	0.20%	
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	448,664	**376,494**	(72,170)	(16.09%)	▼
Fees and charges		800,339	800,339	458,455	**459,862**	1,407	0.31%	
Interest Revenue		206,922	206,922	43,510	**27,983**	(15,527)	(35.69%)	
Other revenue		362,065	362,065	189,608	**179,812**	(9,796)	(5.17%)	
Profit on asset disposals		43,617	43,617	0	**0**	0	0.00%	
		6,088,025	**6,089,373**	**4,264,721**	**4,174,720**	(90,001)	(2.11%)	
Expenditure from operating activities								
Employee costs		(3,460,446)	(3,460,446)	(671,360)	**(619,106)**	52,254	7.78%	▲
Materials and contracts		(2,338,133)	(2,338,133)	(478,236)	**(432,120)**	46,116	9.64%	▲
Utility charges		(341,101)	(341,101)	(56,794)	**(40,337)**	16,457	28.98%	
Depreciation		(3,521,475)	(3,521,475)	(586,872)	**(586,913)**	(41)	(0.01%)	
Finance Costs		(22,477)	(22,477)	(1,982)	**(2,151)**	(169)	(8.52%)	
Insurance		(200,573)	(200,573)	(99,697)	**(110,449)**	(10,752)	(10.78%)	
Other expenditure		(182,836)	(184,184)	(27,556)	**(15,703)**	11,853	43.02%	
Loss on asset disposals		(1,101)	(1,101)	(180)	**0**	180	100.00%	
		(10,068,142)	**(10,069,490)**	**(1,922,677)**	**(1,806,778)**	115,899	(6.03%)	
Non-cash amounts excluded from operating activities	(b)	3,503,625	3,503,625	587,052	**590,103**	3,051	0.52%	
Amount attributable to operating activities		**(476,492)**	**(476,492)**	**2,929,096**	**2,958,044**	28,948	0.99%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		1,294,936	1,294,936	241,875	**27,067**	(214,808)	(88.81%)	▼
Proceeds from disposal of assets		166,000	166,000	0	**0**	0	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**	**241,875**	**27,067**	(214,808)	(88.81%)	
Outflows from investing activities								
Payments for property, plant and equipment		(1,729,456)	(1,729,456)	(7,598)	**(34,192)**	(26,594)	(350.02%)	▼
Payments for construction of infrastructure		(2,120,148)	(2,120,148)	(4,182)	**(68,474)**	(64,292)	(1537.34%)	▼
		(3,849,604)	**(3,849,604)**	**(11,780)**	**(102,666)**	(90,886)	771.53%	
Amount attributable to investing activities		**(2,374,156)**	**(2,374,156)**	**230,095**	**(75,599)**	(305,694)	(132.86%)	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new loans		400,000	400,000	0	0	0	0.00%	
Transfer from reserves		772,267	772,267	0	**0**	0	0.00%	
		1,172,267	**1,172,267**	**0**	**0**	0	0.00%	
Outflows from financing activities								
Repayment of borrowings		(68,035)	(68,035)	(7,840)	**(7,674)**	166	2.12%	
Transfer to reserves		(387,022)	(387,022)	0	**(20,391)**	(20,391)	0.00%	
		(455,057)	**(455,057)**	**(7,840)**	**(28,065)**	(20,225)	(257.97%)	
Amount attributable to financing activities		**717,210**	**717,210**	**(7,840)**	**(28,065)**	(20,225)	257.97%	
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)**	**2,929,096**	**2,958,044**	28,948	0.99%	
Amount attributable to investing activities		**(2,374,156)**	**(2,374,156)**	**230,095**	**(75,599)**	(305,694)	(132.86%)	
Amount attributable to financing activities		**717,210**	**717,210**	**(7,840)**	**(28,065)**	(20,225)	257.97%	
Surplus or deficit after imposition of general rates	(a)	**(0)**	**(0)**	**5,284,788**	**5,018,759**	(266,029)	5.03%	

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 AUGUST 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	332	**0**	(332)	(100.00%)	▼
General Purpose Funding - Rates	6	3,002,985	3,004,333	3,102,640	**3,108,724**	6,084	0.20%	▲
General Purpose Funding - Other		788,548	787,200	317,150	**299,379**	(17,771)	(5.60%)	▼
Law, Order and Public Safety		307,186	307,186	26,734	**21,380**	(5,354)	(20.03%)	▼
Health		9,719	9,719	1,366	**1,281**	(85)	(6.19%)	▼
Education and Welfare		800,732	800,732	136,357	**73,297**	(63,060)	(46.25%)	▼
Community Amenities		471,640	471,640	408,134	**407,207**	(927)	(0.23%)	▼
Recreation and Culture		103,650	103,650	11,136	**6,714**	(4,422)	(39.71%)	▼
Transport		298,615	298,615	211,388	**213,289**	1,901	0.90%	▲
Economic Services		111,000	111,000	18,496	**19,144**	648	3.50%	▲
Other Property and Services		185,968	185,968	30,988	**24,305**	(6,683)	(21.57%)	▼
		6,089,373	**6,089,373**	**4,264,721**	**4,174,720**			
Expenditure from operating activities								
Governance		(541,131)	(541,131)	(262,707)	**(212,049)**	50,658	19.28%	▲
General Purpose Funding		(472,980)	(472,980)	(89,274)	**(90,576)**	(1,302)	(1.46%)	▼
Law, Order and Public Safety		(676,020)	(676,020)	(128,642)	**(110,475)**	18,167	14.12%	▲
Health		(247,568)	(247,568)	(41,685)	**(40,300)**	1,385	3.32%	▲
Education and Welfare		(956,980)	(956,980)	(187,454)	**(133,136)**	54,318	28.98%	▲
Community Amenities		(791,353)	(791,353)	(131,838)	**(118,706)**	13,132	9.96%	▲
Recreation and Culture		(2,239,517)	(2,239,517)	(360,363)	**(326,832)**	33,531	9.30%	▲
Transport		(2,998,941)	(2,998,941)	(498,122)	**(552,303)**	(54,181)	(10.88%)	▼
Economic Services		(422,904)	(422,904)	(69,253)	**(60,913)**	8,340	12.04%	▲
Other Property and Services		(722,096)	(722,096)	(153,339)	**(161,487)**	(8,148)	(5.31%)	▼
		(10,069,490)	**(10,069,490)**	**(1,922,677)**	**(1,806,778)**			
Non-cash amounts excluded from operating activities	(b)	3,503,625	3,503,625	587,052	**590,103**	3,051	0.52%	
Amount attributable to operating activities		**(476,492)**	**(476,492)**	**2,929,096**	**2,958,044**	28,948	0.99%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		1,294,936	1,294,936	241,875	**27,067**	(214,808)	(88.81%)	▼
Proceeds from disposal of assets		166,000	166,000	0	**0**	0		
Proceeds from financial assets at amortised cost - self supporting loans		14,513	14,513	0	**0**	0		
		1,475,449	**1,475,449**	**241,875**	**27,067**	(214,808)	(88.81%)	
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)	(7,598)	**(34,192)**	(26,594)	(350.02%)	▼
Payments for construction of infrastructure		(2,120,148)	(2,120,148)	(4,182)	**(68,474)**	(64,292)	(1537.34%)	▼
		(3,849,604)	**(3,849,604)**	**(11,780)**	**(102,666)**	(90,886)	(1887.36%)	
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)**	**230,095**	**(75,599)**	(305,694)	(109.69%)	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new loans		400,000	400,000	0	**0**	0		
Transfer from Reserves		772,267	772,267	0	**0**	0		
		1,172,267	1,172,267	0	0	0		
Outflows from financing activities								
Repayment of borrowings		(68,035)	(68,035)	(7,840)	**(7,674)**	166	2.12%	▲
Transfer to Reserves		(387,022)	(387,022)	0	**(20,391)**	(20,391)		▼
		(455,057)	**(455,057)**	**(7,840)**	**(28,065)**	(20,225)		
Amount attributable to financing activities		**717,210**	**717,210**	**(7,840)**	**(28,065)**	(20,225)		
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)**	**2,929,096**	**2,958,044**			
Amount attributable to investing activities		**(2,374,156)**	**(2,374,156)**	**230,095**	**(75,599)**			
Amount attributable to financing activities		**717,210**	**717,210**	**(7,840)**	**(28,065)**			
Surplus or deficit after imposition of general rates	1	**(0)**	**(0)**	**5,284,788**	**5,018,759**			

KEY INFORMATION
▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 3 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2023/24 year is $20,000

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

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

	Supplementary Information	30 June 2026	31 August 2026
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	5,919,071	5,770,386
Trade and other receivables	7	209,851	3,553,820
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	9,394,971
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	18,554,305
Infrastructure		129,905,803	129,974,276
TOTAL NON-CURRENT ASSETS		148,706,046	148,808,712
TOTAL ASSETS		154,942,096	158,203,684
CURRENT LIABILITIES			
Trade and other payables	9	282,866	273,582
Other liabilities	12	57,027	353,652
Borrowings	11	52,533	44,859
Employee related provisions	12	599,684	599,684
TOTAL CURRENT LIABILITIES		992,110	1,271,776
NON-CURRENT LIABILITIES			
Borrowings	11	193,553	193,553
Employee related provisions		26,402	26,402
TOTAL NON-CURRENT LIABILITIES		219,955	219,955
TOTAL LIABILITIES		1,212,064	1,491,731
NET ASSETS		**153,730,032**	**156,711,953**
EQUITY			
Retained surplus		30,464,531	33,425,955
Reserve accounts	4	3,691,213	3,711,603
Revaluation surplus		119,574,394	119,574,394
TOTAL EQUITY		**153,730,138**	**156,711,953**

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

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

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 August 2026
Current assets				
Cash and cash equivalents		5,429,569	5,919,071	5,770,386
Financial assets at amortised cost		25,331	0	0
Rates receivables		78,960	33,942	3,428,740
Receivables		136,223	175,910	125,080
Other current assets		83,189	107,128	70,766
		5,753,272	6,236,050	9,394,971
Less: Current liabilities				
Payables		(240,980)	(282,866)	(273,582)
Borrowings		(76,165)	(52,533)	(44,859)
Contract liabilities		(127,164)	(57,027)	(353,652)
Provisions		(611,981)	(599,684)	(599,684)
		(1,056,290)	(992,110)	(1,271,776)
Net Current Assets		4,696,982	5,243,940	8,123,195
Less: Total adjustments to net current assets	(c)	(3,255,316)	(3,079,561)	(3,104,436)
Closing funding surplus / (deficit)		**1,441,666**	**2,164,378**	**5,018,759**

(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* .

Non-cash items excluded from operating activities	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals		(43,617)	0	0
Less: Movement in liabilities associated with restricted cash		0	0	3,190
Movement in employee benefit provisions		24,666	0	0
Add: Loss on asset disposals		1,101	180	0
Add: Depreciation on assets		3,521,475	586,872	586,913
Total non-cash items excluded from operating activities		**3,503,625**	**587,052**	**590,103**

(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 August 2026
Adjustments to net current assets			
Less: Reserves - restricted cash	(3,882,059)	(3,691,213)	(3,711,603)
Less: - Financial assets at amortised cost - self supporting loans	(25,331)	(14,513)	(14,513)
Add: Borrowings	76,165	52,533	44,859
Add: Provisions employee related provisions	575,909	573,631	576,821
Total adjustments to net current assets	**(3,255,316)**	**(3,079,561)**	**(3,104,436)**

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

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

Nature or type	Var. $		Explanation of variances Timing	Permanent
Revenue from operating activities				
Grants, subsidies and contributions	(72,170)	▼	Timing of CHSP & Support at Home Grant Funding	
Expenditure from operating activities				
Employee costs	52,254	▲	Under budget on various items including Administration Salaries ($48K) and Homecare Salaries ($52K). Offset by over budget on various items including Road Mtce & Grading ($39K)	Non-cash budget error- timesheet staff excluded from Engineering Superannuation calculation. To be rectified in mid-year budget review.
Materials and contracts	46,116	▲	Under budget on various items including Waste Management ($32K), Swimming Pool Mtce ($8K), Rec Centre Mtce ($4K), Valuation Expenses ($7K)	
Investing activities				
Proceeds from capital grants, subsidies and contributions	(214,808)	▼	Timing of grant income (and ability to recognise grant income due to related project expenditure)	
Payments for property, plant and equipment	(26,594)	▼	Timing of projects as detailed in 'Capital Acq Details' sheet	
Payments for construction of infrastructure	(64,292)	▼	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 AUGUST 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	$5,284,788	$5,018,759	($266,029)

Refer to Statement of Financial Activity

Cash and cash equivalents

	$5,770,386	% of total
Unrestricted Cash	$2,049,517	35.5%
Restricted Cash	$3,720,869	64.5%

Refer to Note 3 - Cash and Financial Assets

Payables

	$273,582	% Outstanding
Trade Payables	$248,246	
0 to 30 Days		90.0%
Over 30 Days		10.0%
Over 90 Days		0%

Refer to Note 9 - Payables

Receivables

	$125,080	% Collected
Rates Receivable	$3,503,544	6.2%
Trade Receivable	$125,080	% Outstanding
Over 30 Days		54.2%
Over 90 Days		25.6%

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)	$2,929,096	$2,958,044	$28,948

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$3,130,568	% Variance
YTD Budget	$3,124,484	0.2%

Refer to Statement of Financial Activity

Operating Grants and Contributions

YTD Actual	$376,494	% Variance
YTD Budget	$448,664	(16.1%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges

YTD Actual	$459,862	% Variance
YTD Budget	$458,455	0.3%

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)	$230,095	($75,599)	($305,694)

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$0	%
Adopted Budget	$166,000	0.0%

Refer to Note 6 - Disposal of Assets

Asset Acquisition

YTD Actual	$102,666	% Spent
Adopted Budget	$3,849,604	2.7%

Refer to Note 5 - Capital Acquisitions

Capital Grants

YTD Actual	$27,067	% Received
Adopted Budget	$1,294,936	2.1%

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	($7,840)	($28,065)	($20,225)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	$7,674
Interest expense	$2,151
Principal due	$238,411

Refer to Note 11 - Borrowings

Reserves

Reserves balance	$3,711,603
Interest earned	$20,391

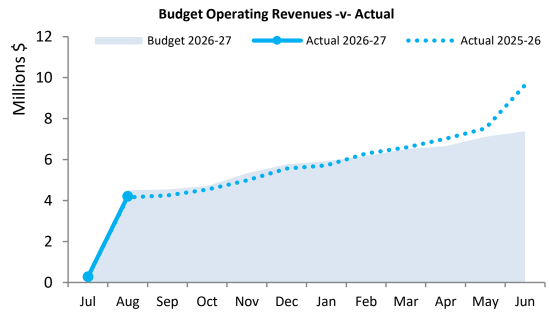
Refer to Note 4 - Cash Reserves

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

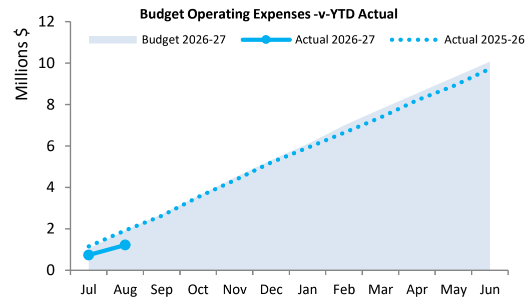
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

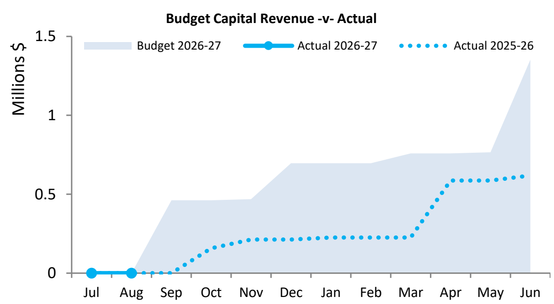


OPERATING EXPENSES

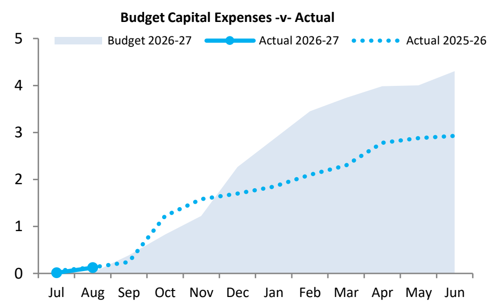


INVESTING ACTIVITIES

CAPITAL REVENUE

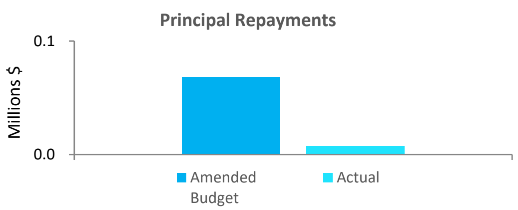


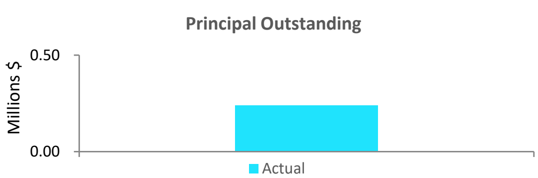
CAPITAL EXPENSES



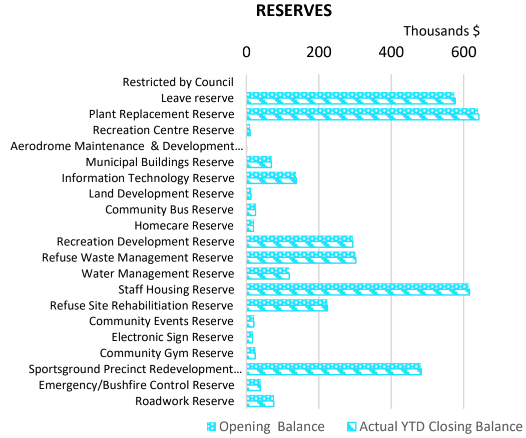
FINANCING ACTIVITIES

BORROWINGS

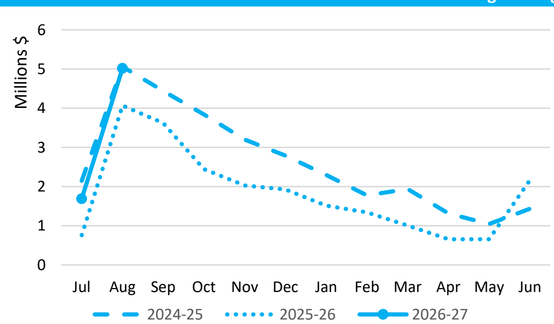




RESERVES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS

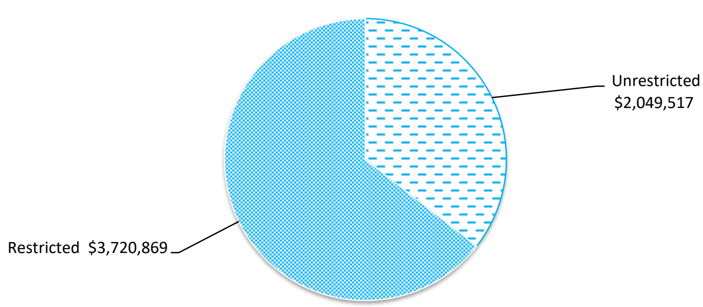
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Cash on hand								
Petty Cash	Cash and cash equivalents	550	0	550		N/A	NIL	On hand
Municipal Cash at Bank	Cash and cash equivalents	1,212,419	0	1,212,419		CBA	3.75%	On hand
At Call Deposits								
Treasury Overnight Cash Deposit Facility	Cash and cash equivalents	836,548	0	836,548		WATC	4.30%	N/A
Reserve Cash at Bank	Cash and cash equivalents	0	41,842	41,842		CBA	1.30%	N/A
Term Deposits								
Reserve Investment Account 1	Cash and cash equivalents	0	3,679,028	3,679,028		CBA	4.85%	12/10/26
Total		**2,049,517**	**3,720,869**	**5,770,386**	**0**			
Comprising								
Cash and cash equivalents		2,049,517	3,720,869	5,770,386	0			
		2,049,517	**3,720,869**	**5,770,386**	**0**			

KEY INFORMATION

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

The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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



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

4 RESERVE ACCOUNTS

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
Restricted by Council									
Leave reserve	573,631	24,666	3,190	0	0	0	0	598,297	576,821
Plant Replacement Reserve	639,314	27,491	3,149	29,500	0	0	0	696,305	642,463
Recreation Centre Reserve	10,161	437	42	1,800	0	(4,000)	0	8,398	10,203
Aerodrome Maintenance & Development Reserve	845	36	3	0	0	0	0	881	848
Municipal Buildings Reserve	68,827	2,960	316	0	0	(23,415)	0	48,372	69,143
Information Technology Reserve	137,121	5,896	854	50,000	0	0	0	193,017	137,975
Land Development Reserve	12,315	530	70	75,000	0	0	0	87,845	12,384
Community Bus Reserve	25,301	1,088	145	0	0	(500)	0	25,889	25,445
Homecare Reserve	19,796	851	86	0	0	0	0	20,647	19,882
Recreation Development Reserve	292,972	12,598	1,474	0	0	(32,000)	0	273,570	294,447
Refuse Waste Management Reserve	300,401	12,917	1,726	20,000	0	0	0	333,318	302,127
Water Management Reserve	117,944	5,072	723	0	0	0	0	123,016	118,667
Staff Housing Reserve	612,862	8,353	3,591	50,000	0	(658,500)	0	12,715	616,453
Refuse Site Rehabilitiation Reserve	223,144	9,595	1,279	20,000	0	0	0	252,739	224,423
Community Events Reserve	20,610	886	123	0	0	0	0	21,496	20,733
Electronic Sign Reserve	17,011	731	96	0	0	0	0	17,742	17,108
Community Gym Reserve	24,393	1,049	136	0	0	(10,300)	0	15,142	24,529
Sportsground Precinct Redevelopment Reserve	480,309	20,653	2,763	0	0	(43,552)	0	457,410	483,072
Emergency/Bushfire Control Reserve	38,770	1,667	220	0	0	0	0	40,437	38,990
Roadwork Reserve	75,484	3,246	405	0	0	0	0	78,730	75,889
	3,691,213	**140,722**	**20,391**	**246,300**	**0**	**(772,267)**	**0**	**3,305,968**	**3,711,603**

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$	$
Buildings	1,126,956	1,126,956	0	**6,740**	6,740
Furniture and equipment	106,000	106,000	7,598	**27,452**	19,854
Plant and equipment	496,500	496,500	0	**0**	0
Infrastructure - roads	1,856,047	1,856,047	0	**55,524**	55,524
Infrastructure - other	189,101	189,101	4,182	**12,950**	8,768
Infrastructure - drainage	75,000	75,000	0	**0**	0
Payments for Capital Acquisitions	**3,849,604**	**3,849,604**	**11,780**	**102,666**	**90,886**

Capital Acquisitions Funded By:	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$	$
Capital grants and contributions	**1,294,936**	**1,294,936**	**241,875**	**27,067**	(214,808)
Borrowings	**400,000**	**400,000**	**0**	**0**	0
Other (disposals & C/Fwd)	**166,000**	**166,000**	**0**	**0**	0
Cash backed reserves					
Municipal Buildings Reserve	**23,415**	**23,415**	**0**	**0**	0
Community Bus Reserve	**500**	**500**	**0**	**0**	0
Community Gym Reserve	**10,300**	**10,300**	**0**	**0**	0
Recreation Development Reserve	**32,000**	**32,000**	**0**	**0**	0
Staff Housing Reserve	**658,500**	**658,500**	**0**	**0**	0
Sportsground Precinct Redevelopment Reserve	**43,552**	**43,552**	**0**	**0**	0
Contribution - operations	**1,220,401**	**1,220,401**	**(230,095)**	**75,599**	305,694
Capital funding total	**3,849,604**	**3,849,604**	**11,780**	**102,666**	**90,886**

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.

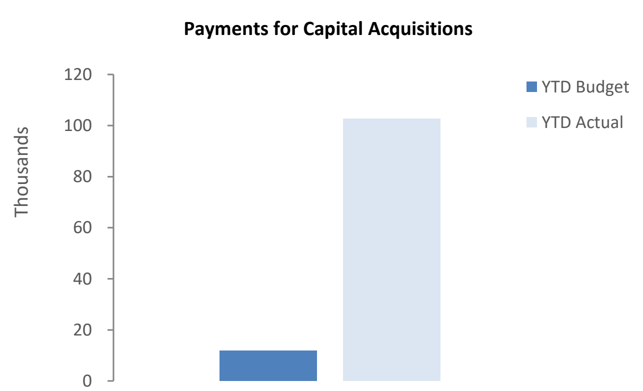
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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)	0	0	0
Total - Governance				**(13,000)**	**(13,000)**	**0**	**0**	**0**
Health								
E167702	B2704	521	Dental Clinic Repainting	(7,500)	(7,500)	0	0	0
Total - Health				**(7,500)**	**(7,500)**	**0**	**0**	**0**
Education & Welfare								
Community Amenities								
E167764	B2706	521	Public Toilet Block Upgrades	(10,600)	(10,600)	0	0	0
Total - Community Amenities				**(10,600)**	**(10,600)**	**0**	**0**	**0**
Recreation And Culture								
E167784	B2203	521	NAB Building	(11,984)	(11,984)	0	0	0
E167780	B2501	521	Recreation Centre - New meter box	(35,552)	(35,552)	0	0	0
E167780	B2702	521	Sportsground Grandstand Roller Door	(8,000)	(8,000)	0	0	0
E167774	B2703	521	Wedgecarrup Hall Upgrades	(9,000)	(9,000)	0	0	0
E167784	B2705	521	Courthouse/Library - Reattach Ridge Capping & Tiles	(10,000)	(10,000)	0	0	0
E167774	B2707	521	Town Hall Kitchen Improvements	(15,000)	(15,000)	0	0	0
Total - Recreation And Culture				**(89,536)**	**(89,536)**	**0**	**0**	**0**
Other Property & Services								
E167475	B2604	521	New Staff House 1 (3 x 2 modular) - Rear House	(499,160)	(499,160)	0	(3,529)	(3,529)
E167475	B2605	521	New Staff House 2 (3 x 2 modular) - Front House	(499,160)	(499,160)	0	(3,211)	(3,211)
E167475	B2701	521	Replacement of Carpet - 5 Omdurman Street	(8,000)	(8,000)	0	0	0
Total - Other Property & Services				**(1,006,320)**	**(1,006,320)**	**0**	**(6,740)**	**(6,740)**
Total - Buildings				**(1,126,956)**	**(1,126,956)**	**0**	**(6,740)**	**(6,740)**
Plant & Equipment								
Governance								
E167746	PE2701	525	DCEO Vehicle	(70,000)	(70,000)	0	0	0
Total - Governance				**(70,000)**	**(70,000)**	**0**	**0**	**0**
Law, Order & Public Safety								
E167111	P96	525	Water Tanker Trailer	0	0	0	0	0
E167778	PE2702	525	Ranger Vehicle	(42,000)	(42,000)	0	0	0
Total - Law, Order & Public Safety				**(42,000)**	**(42,000)**	**0**	**0**	**0**
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)**	**0**	**0**	**0**
Furniture & Equipment								
Law, Order & Public Safety								
E167110	FE2705	523	Dual CCTV / ANPR - 11 Arthur Road	(40,000)	(40,000)	(6,666)	0	6,666
Total - Law, Order & Public Safety				**(40,000)**	**(40,000)**	**(6,666)**	**0**	**6,666**
Other Health								
Recreation & Culture								
E167756	FE2602	523	CCTV - 2 Pan Tilt Zoom Cameras for Sportsground	0	0	0	0	0
E167756	FE2701	523	Cable Machine - Community Gym	(10,300)	(10,300)	0	(8,636)	(8,636)
E167754	FE2703	523	Chlorine & Acid Controllers - Swimming Pool	(32,000)	(32,000)	0	0	0
E167754	FE2704	523	Portable Lighting Towers - Swimming Pool	(18,100)	(18,100)	0	(18,816)	(18,816)
Total - Recreation & Culture				**(60,400)**	**(60,400)**	**0**	**(27,452)**	**(27,452)**
Transport								
E167763	FE2702	523	Metro Count Road Counter	(5,600)	(5,600)	(932)	0	932
Total - Transport				**(5,600)**	**(5,600)**	**(932)**	**0**	**932**
Total - Furniture & Equipment				**(106,000)**	**(106,000)**	**(7,598)**	**(27,452)**	**(19,854)**

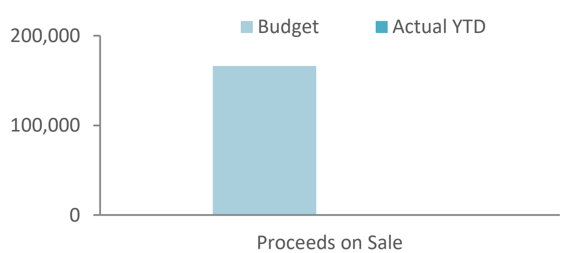
5 CAPITAL ACQUISITIONS - DETAILED

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)	0	0	0
E167103	CP404	541	2025/26 - Thornton Street Kerbing - south side	(28,688)	(28,688)	0	0	0
E167103	CP405	541	2025/26 - Ventnor street Kerbing - Ware to Warwick	(28,688)	(28,688)	0	0	0
E167103	CP410	541	2025/26 - RRG - Ballagin Road - Reconstruct Seal Widen	(38,881)	(38,881)	0	(21,358)	(21,358)
E167105	CP411	545	2025/26 - Shire - Culvert repairs as needed	(75,000)	(75,000)	0	0	0
E167103	CP412	541	2026/27 - RRG - Beaufort Road - Reconstruct Seal Widen SLK 8.30 to 10.3	(268,158)	(268,158)	0	(4,220)	(4,220)
E167103	CP413	541	2026/27 - RRG - Jaloran Road - Reseal - SLK 8.72 to 11.72	(127,237)	(127,237)	0	0	0
E167103	CP414	541	2026/27 - RRG - Ballagin Road - Reconstruct Seal Widen - SLK 4.0 to 6.0	(391,938)	(391,938)	0	0	0
E167103	CP415	541	2026/27 - RTR - Norring Road - Reconstruct Seal Widen - SLK 0.0 to 1.5	(234,063)	(234,063)	0	(4,563)	(4,563)
E167103	CP416	541	2026/27 - RTR - Behn Ord Road - Reconstruct Seal Widen SLK 1.29 to 2.2!	(114,202)	(114,202)	0	(1,841)	(1,841)
E167103	CP417	541	2026/27 - RTR - Bockaring Road - Reconstruct Seal Widen - SLK 2.0 to 4.1	(244,799)	(244,799)	0	(3,469)	(3,469)
E167103	CP418	541	2026/27 - Shire - Bullock Hills Road - Gravel Shoulders - SLK 2.58 to 3.78	(21,604)	(21,604)	0	0	0
E167103	CP419	541	2026/27 - Shire - Lime Lake West Road - Gravel Sheet - SLK 3.92 to 6.03	(59,148)	(59,148)	0	(12,509)	(12,509)
E167103	CP420	541	2026/27 - Shire - Robinson Road - Gravel Sheet - SLK 3.81 to 4.33	(18,499)	(18,499)	0	(7,564)	(7,564)
E167103	CP421	541	2026/27 - CRF - Stewart Street - Seal Widen - SLK 0.0 to 0.31	(109,041)	(109,041)	0	0	0
E167103	CP423	541	2026/27 - Shire - Trenton Street - Kerbing - Theta to Tudhoe (South)	(9,600)	(9,600)	0	0	0
E167103	CP424	541	2026/27 - Shire - Theta Street - Kerbing - Both Sides	(18,000)	(18,000)	0	0	0
E167103	CP425	541	2026/27 - Shire - Bullock Hills Road - Reseal - SLK 10.0 to 10.67	(105,621)	(105,621)	0	0	0
E167103	CP426	541	2026/27 - Shire - Pabury Lane - Reseal	(7,880)	(7,880)	0	0	0
Total - Transport				**(1,931,047)**	**(1,931,047)**	**0**	**(55,524)**	**(55,524)**
Total - Infrastructure - Roads				**(1,931,047)**	**(1,931,047)**	**0**	**(55,524)**	**(55,524)**

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								
E167112	IO2501	543	Sportsground Water Tank	0	0	0	0	0
E167758	IO2507	543	Wetlands - Disabled Parking and Access Ramp	(10,000)	(10,000)	0	0	0
E167758	IO2602	543	Drought Resilience Project - Grant Expenditure	(25,101)	(25,101)	(4,182)	(12,950)	(8,768)
E167757	IO2701	543	Shade Sails - Swimming Pool	(10,000)	(10,000)	0	0	0
Total - Recreation & Culture				**(45,101)**	**(45,101)**	**(4,182)**	**(12,950)**	**(8,768)**
Total - Infrastructure - Other				**(45,101)**	**(45,101)**	**(4,182)**	**(12,950)**	**(8,768)**
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)**	**(11,780)**	**(102,666)**	**(90,886)**

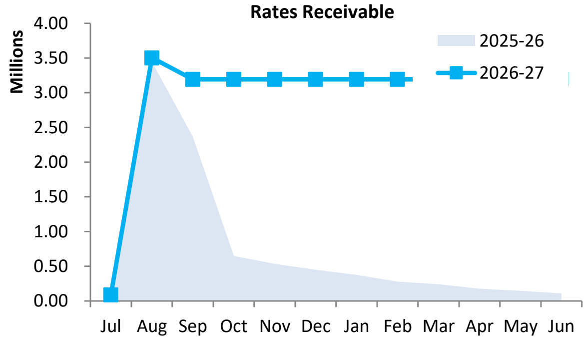
6 DISPOSAL OF ASSETS

		Budget (As amended)				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	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)**	**0**	**0**	**0**	**0**



7 RECEIVABLES

Rates receivable	30 Jun 2026	31 Aug 2026
	$	$
Opening arrears previous years	154,142	108,746
Levied this year	3,418,876	3,626,916
Less - collections to date	(3,464,273)	(232,118)
Gross rates collectable	**108,746**	**3,503,544**
Net rates collectable	**108,746**	**3,503,544**
% Collected	97%	6.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(1,165)	35,663	5,117	16,419	19,290	75,325
Percentage	(1.5%)	47.3%	6.8%	21.8%	25.6%	
Balance per trial balance						
Sundry receivable						75,325
Other Receivables						(7,173)
LSL Receivables (Current)						56,928
Total receivables general outstanding						**125,080**

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.

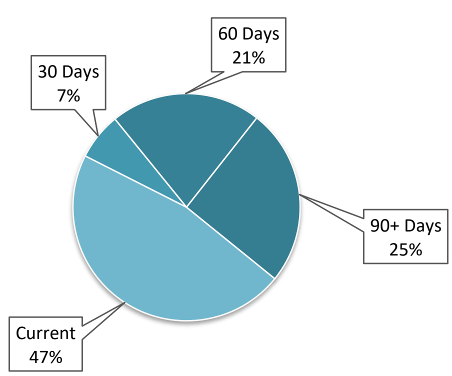
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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 August 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.

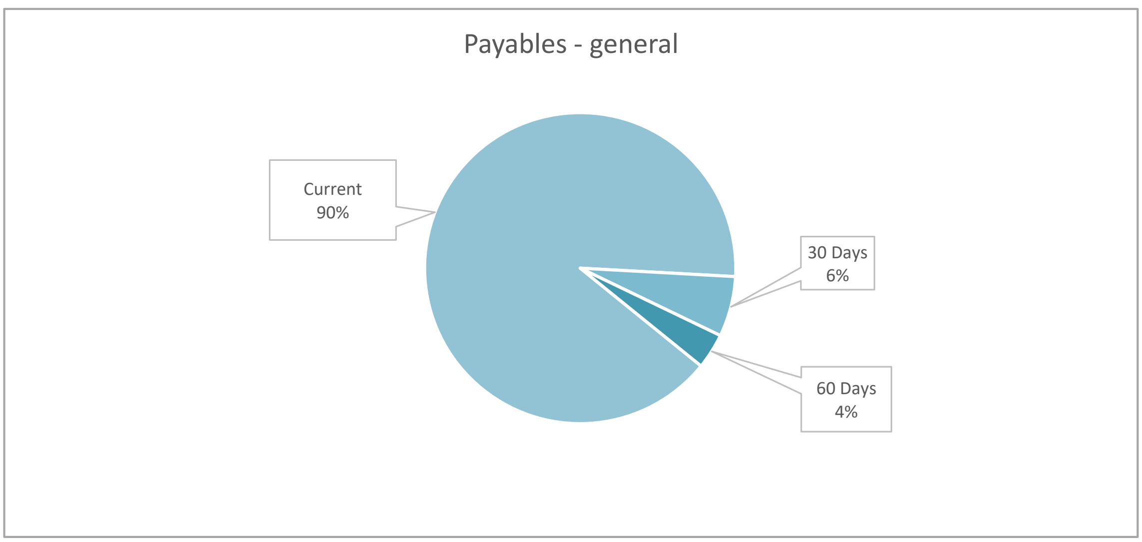
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	223,506	15,573	9,167	0	248,246
Percentage	0%	90%	6.3%	3.7%	0%	
Balance per trial balance						
Sundry creditors						248,246
Accrued interest on borrowings						1,456
Bonds and deposits held						23,880
Financial Liabilities						0
Total payables general outstanding						**273,582**

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	0	0	348,362
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**	**1,725**	**24**	**2,916,264**
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**	**2,552**	**(223)**	**3,155,844**
Discount							(148,307)				(47,099)
Concession							(1,348)				0
Amount from general rates							**3,002,986**				**3,108,745**
Rates Written Off							0				(21)
Ex-gratia rates CBH							21,844	21,844	0	0	21,844
Total general rates							**3,024,830**				**3,130,568**
Total		**1,279**					**3,024,830**				**3,130,568**

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.

11 BORROWINGS

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	(3,243)	(19,954)	(19,954)	54,649	37,938	(573)	(2,941)	(2,941)
Staff Housing	143	0	0	400,000	400,000	0	(15,502)	(15,502)	0	384,498	0	(10,399)	(10,399)
		181,424	0	400,000	400,000	(7,674)	(53,522)	(53,522)	173,750	527,902	(2,151)	(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	0	(3,015)	(3,015)	53,164	50,149	0	(2,992)	(2,992)
		64,662	0	0	0	0	(14,513)	(14,513)	64,662	50,149	0	(3,167)	(3,167)
Total		246,086	0	400,000	400,000	(7,674)	(68,035)	(68,035)	238,411	578,051	(2,151)	(22,477)	(22,477)
Current borrowings		52,533							44,859				
Non-current borrowings		193,553							193,553				
		246,085							238,411				

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 August 2026
		$		$	$	$
Other liabilities						
- Contract liabilities		8,599	0	25,700	(20,427)	13,873
- Capital grant/contribution liabilities		29,611	0	337,235	(27,067)	339,779
Total other liabilities		57,027	0	362,935	(66,310)	353,652
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**	**362,935**	**(66,310)**	**953,336**

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

	Unspent operating grant, subsidies and contributions liability				Operating grants, subsidies and contributions revenue			
Provider	Liability 1 July 2026	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Aug 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	18,275	(18,275)	0	73,100	18,275	73,100	18,275
DFES Grant - ESL Admin Contribution	0	0	0	0	4,000	0	4,000	0
DFES Grant -Operating SES	1,363	7,425	(2,152)	6,636	30,743	7,685	30,743	2,152
Bushfire Risk Mitigation Coordinator Grant	0	0	0	0	170,143	0	170,143	0
Firebreak Bushfire Mitigation Grant	0	0	0	0	15,000	0	15,000	0
Education and welfare								
Homecare - CHSP Operating Grant	0	0	0	0	342,312	57,052	342,312	36,978
Homecare - Support At Home Grant	0	0	0	0	372,310	62,050	372,310	22,623
Homecare - Donations	0	0	0	0	500	82	500	0
SAH - Thin Market Grant	0	0	0	0	10,380	1,730	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	1,666	10,000	0
Lotterywest - Christmas Street Carnival 2026	0	0	0	0	13,000	0	13,000	0
Heritage Review Grant	5,130	0	0	5,130	0	0	0	0
DOC - Community Garden Grant	0	0	0	0	5,130	854	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	404	2,426	0
Direct Grant (MRWA)	0	0	0	0	201,545	201,545	201,545	201,545
	8,600	**25,700**	**(20,427)**	**13,873**	**1,639,878**	**448,664**	**1,639,878**	**376,494**
Operating contributions								
Law, order, public safety								
Contributions to Fire Control Weather Stations	0	0	0	0	500	0	500	0
Recreation and culture								
Rec Centre Equipment Contributions	0	0	0	0	1,800	0	1,800	0
Contribution to Street Lighting	0	0	0	0	8,075	0	8,075	0
	0	**0**	**0**	**0**	**10,375**	**0**	**10,375**	**0**
TOTALS	**8,600**	**25,700**	**(20,427)**	**13,873**	**1,650,253**	**448,664**	**1,650,253**	**376,494**

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue			
	Liability 1 July 2026	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2026	Current Liability 31 Aug 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
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	(4,220)	67,289	67,289	178,771	71,508	178,771	4,220
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	0	104,517	104,517	261,292	104,516	261,292	0
2026/27 - RTR - Norring Road - Reconstruct Seal Widen	0	25,000	(4,563)	20,437	20,437	234,062	0	234,062	4,563
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	(3,469)	21,531	21,531	244,800	0	244,800	3,469
2026/27 - CRF - Stewart Street - Seal Widen	0	29,078	0	29,078	29,078	72,694	12,114	72,694	0
Economic services									
Sale of Land - Raymond Edward	22,000	0	0	22,000	22,000	0	0	0	0
	29,612	**337,235**	**(27,067)**	**339,779**	**339,779**	**1,294,936**	**241,875**	**1,294,936**	**27,067**

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 Aug 2026
		$	$	$	$
Restricted Cash - Bonds and Deposits					
Deposits - Town Hall		500	0	0	**500**
Deposits - Community Bus		750	150	(150)	**750**
Deposits - Rec Centre & EFP		2,500	1,400	(900)	**3,000**
Deposists - Animal Trap		75	0	0	**75**
BCITF		240	0	0	**240**
Building Services Levy		603	2,622	(2,622)	**603**
Other Deposits		6,376	300	(300)	**6,376**
Deposit - Refuse Site Key		20	0	0	**20**
Deposit - Community Gym Key		12,840	820	(1,270)	**12,390**
	Sub-Total	23,903	5,292	(5,242)	**23,953**
Trust Funds					
Nil					
	Sub-Total	0	0	0	**0**
		23,903	**5,292**	**(5,242)**	**23,953**

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

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

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
	General Purpose Funding					
	Rate Revenue					
I031005	GRV	Inc	1,210,930	1,210,930	1,210,930	**1,213,482**
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**
I031040	Ex-Gratia Rates (CBH)	Inc	21,844	21,844	21,844	**21,844**
I031045	Discount Allowed	Inc	(148,307)	(148,307)	(50,000)	**(47,099)**
I031050	Instalment Admin Charge	Inc	3,000	3,000	300	**84**
I031055	Account Enquiry Fee	Inc	7,000	7,000	1,166	**1,295**
I031060	(Rate Debtor Write Offs)	Inc	0	0	0	**(21)**
I031065	Penalty Interest	Inc	10,000	10,000	1,666	**329**
I031070	Emergency Services Levy	Inc	151,145	151,145	151,145	**149,518**
I031075	ESL Penalty Interest	Inc	500	500	82	**86**
I031080	Instalment Interest	Inc	4,000	4,000	0	**98**
I031090	Rate Legal Charges	Inc	10,000	10,000	1,666	**1,203**
			3,211,822	3,211,822	3,280,509	**3,283,182**
E031005	Valuation Expenses	Exp	(41,300)	(41,300)	(6,882)	**(139)**
E031010	Legal Costs/Expenses	Exp	(1,000)	(1,000)	(166)	**(610)**
E031015	Title Searches	Exp	(500)	(500)	(82)	**0**
E031020	Rate Recovery Expenses	Exp	(10,000)	(10,000)	(1,666)	**(4,044)**
E031025	Printing Stationery Postage	Exp	(3,000)	(3,000)	(3,000)	**(2,603)**
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)	(19,544)	**(19,545)**
			(328,243)	(328,243)	(72,154)	**(74,655)**
	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	166	**129**
I032030	Reimbursements	Inc	100	100	16	**0**
I032035	Freedom of Information	Inc	100	100	16	**0**
I032040	Bank Interest	Inc	65,000	65,000	10,832	**6,526**
I032045	Reserves Interest	Inc	122,722	122,722	30,680	**20,391**
I032086	Debtor Penalty Interest	Inc	1,500	1,500	250	**553**
			579,711	579,711	139,281	**124,920**
E032005	Bank Fees and Charges	Exp	(17,590)	(17,590)	(2,930)	**(1,731)**
E032030	Audit Fees & Other Services	Exp	(42,000)	(42,000)	0	**0**
E032035	Administration Allocated	Exp	(85,147)	(85,147)	(14,190)	**(14,191)**
			(144,737)	(144,737)	(17,120)	**(15,922)**
	Total General Purpose Income		3,791,533	3,791,533	3,419,790	**3,408,102**
	Total General Purpose Expenditure		(472,980)	(472,980)	(89,274)	**(90,577)**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
	Governance					
	Members of Council					
E041005	Sitting Fees	Exp	(24,878)	(24,878)	0	**(405)**
E041010	Training	Exp	(4,900)	(4,900)	0	**0**
E041015	Members Travelling	Exp	(700)	(700)	0	**(68)**
E041020	Communication Allowance	Exp	(8,085)	(8,085)	0	**(289)**
E041030	Other Expenses	Exp	(4,000)	(4,000)	(666)	**0**
E041035	Conference Expenses	Exp	(7,500)	(7,500)	(7,500)	**(3,678)**
E041040	Presidents Allowance	Exp	(17,443)	(17,443)	0	**0**
E041045	Deputy Presidents Allowance	Exp	(4,361)	(4,361)	0	**0**
E041055	Refreshments and Receptions	Exp	(10,000)	(10,000)	(1,664)	**(496)**
E041060	Presentations	Exp	(1,500)	(1,500)	(250)	**(636)**
E041065	Insurance	Exp	(17,402)	(17,402)	(8,701)	**(9,691)**
E041075	Subscriptions	Exp	(41,000)	(41,000)	(20,091)	**(17,179)**
E041100	Administration Allocated	Exp	(147,204)	(147,204)	(24,534)	**(24,534)**
			(288,973)	(288,973)	(63,406)	**(56,976)**
	Other Governance					
I042030	Profit on Sale of Asset	Inc	7,330	7,330	0	**0**
I042045	Admin Reimbursements	Inc	2,000	2,000	332	**0**
			9,330	9,330	332	**0**
E042005	Administration Salaries	Exp	(1,069,597)	(1,069,597)	(205,691)	**(157,945)**
E042010	Administration Superannuation	Exp	(136,844)	(136,844)	(26,315)	**(27,885)**
E042011	Loyalty Allowance	Exp	(8,100)	(8,100)	(1,557)	**(1,452)**
E042012	Housing Allowance Admin	Exp	(8,383)	(8,383)	(1,611)	**(1,597)**
E042015	Insurance	Exp	(51,440)	(51,440)	(25,720)	**(26,072)**
E042020	Staff Training	Exp	(15,000)	(15,000)	(6,818)	**(6,676)**
E042030	Printing & Stationery	Exp	(26,000)	(26,000)	(4,332)	**(8,644)**
E042035	Phone, Fax & Modem	Exp	(4,000)	(4,000)	(664)	**(470)**
E042040	Office Maintenance	Exp	(63,628)	(63,628)	(12,748)	**(11,558)**
E042045	Advertising	Exp	(10,000)	(10,000)	(1,666)	**(1,587)**
E042050	Office Equipment Maintenance	Exp	(4,000)	(4,000)	(666)	**(252)**
E042055	Postage & Freight	Exp	(5,000)	(5,000)	(832)	**(691)**
E042060	Vehicle Running Expenses	Exp	(26,250)	(26,250)	(4,372)	**(6,215)**
E042065	Legal Expenses	Exp	(10,000)	(10,000)	(1,666)	**0**
E042070	Garden Expenses	Exp	(20,000)	(20,000)	(3,332)	**(5,750)**
E042075	Conference & Training	Exp	(6,000)	(6,000)	(1,000)	**(2,328)**
E042080	Computer Support	Exp	(193,268)	(193,268)	(138,499)	**(134,445)**
E042085	Other Expenses	Exp	(11,499)	(11,499)	(1,914)	**(12)**
E042090	Administration Allocated	Exp	(252,156)	(252,156)	(42,026)	**(42,026)**
E042095	Fringe Benefits Tax	Exp	(18,500)	(18,500)	0	**0**
E042100	Staff Uniforms	Exp	(3,740)	(3,740)	0	**(738)**
E042105	Minor Furniture & Equipment	Exp	(1,500)	(1,500)	0	**0**
E042120	Depreciation - Other Governance	Exp	(130,550)	(130,550)	(21,754)	**(21,758)**
E042125	Less Administation Allocated	Exp	1,824,297	1,824,297	304,048	**304,050**
E042170	Staff Professional Subscriptions	Exp	(1,000)	(1,000)	(166)	**(1,018)**

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

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
			(252,158)	(251,158)	(199,301)	**(155,069)**
	Total Governance Income		9,330	9,330	332	**0**
	Total Governance Expenditure		(541,131)	(540,131)	(262,707)	**(212,045)**
	Law, Order & Public Safety					
	Fire Prevention					
I051010	BFB Operating Grant	Inc	73,100	73,100	18,275	**18,275**
I051015	Sale of Fire Maps	Inc	50	50	8	**24**
I051025	Contributions and Reimbursements	Inc	500	500	0	**0**
I051030	Bush Fire Infringements	Inc	2,500	2,500	0	**0**
I051035	ESL Admin Fee	Inc	4,000	4,000	0	**0**
I051070	Other Bushfire Grants Income	Inc	185,143	185,143	0	**0**
I051075	SES Operating Grant	Inc	30,743	30,743	7,685	**2,152**
			296,036	296,036	25,968	**20,451**
E051005	BFB Operation Expenditure	Exp	(73,099)	(73,099)	(32,327)	**(23,554)**
E051010	Communication Mtce	Exp	(5,501)	(5,501)	(914)	**(558)**
E051015	Advertising & Other Expenses	Exp	(2,500)	(2,500)	(2,500)	**(330)**
E051020	Fire Fighting/Emergency Services Expenses	Exp	(14,801)	(14,801)	(2,462)	**(650)**
E051025	Town Block Burn Off	Exp	(15,001)	(15,001)	(4,094)	**(3,004)**
E051030	Bushfire Risk Mitigation Coordinator	Exp	(170,143)	(170,143)	(22,594)	**(23,722)**
E051040	Other Bushfire Expenditure	Exp	(19,001)	(19,001)	(416)	**(1,754)**
E051045	Mt Latham & Condinning Repeats	Exp	(3,500)	(3,500)	(578)	**(123)**
E051048	Weather station - Upgrade system and maintenance	Exp	(5,000)	(5,000)	(832)	**0**
E051060	SES Operation Expenditure	Exp	(30,743)	(30,743)	(5,118)	**(2,152)**
E051100	Administration Allocated	Exp	(94,460)	(94,460)	(15,742)	**(15,743)**
E051190	Depreciation - Fire Prevention	Exp	(105,337)	(105,337)	(17,554)	**(17,556)**
			(539,086)	(539,086)	(105,131)	**(89,145)**
	Animal Control					
I052005	Dog Fines and Fees	Inc	4,500	4,500	750	**113**
I052010	Hire of Animal Traps	Inc	100	100	16	**19**
I052015	Dog Registration	Inc	4,000	4,000	0	**432**
I052016	Cat Registration	Inc	2,500	2,500	0	**366**
			11,100	11,100	766	**930**
E052005	Ranger Salary	Exp	(19,701)	(19,701)	(3,787)	**(2,829)**
E052007	Ranger Telephone	Exp	(500)	(500)	(82)	**(65)**
E052010	Pound Maintenance	Exp	(4,704)	(4,704)	(780)	**(608)**
E052015	Dog Control Insurance	Exp	(636)	(636)	(318)	**(318)**
E052020	Legal Fees	Exp	(1,500)	(1,500)	(250)	**0**
E052025	Training & Conference	Exp	(1,000)	(1,000)	(166)	**0**
E052030	Ranger Services Other	Exp	(10,000)	(10,000)	(1,662)	**(527)**
E052033	Loss on Sale of Asset	Exp	(179)	(179)	(28)	**0**
E052035	Administration Allocated	Exp	(53,951)	(53,951)	(8,990)	**(8,992)**
E052190	Depreciation - Animal Control	Exp	(3,060)	(3,060)	(508)	**(510)**
			(95,231)	(95,231)	(16,571)	**(13,849)**
	Other Law, Order & Public Safety					

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
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)	(82)	**0**
E053045	CCTV & Security	Exp	(5,000)	(5,000)	(832)	**(1,810)**
E053055	Mosquito Control	Exp	(9,500)	(9,500)	(1,578)	**(894)**
E053056	Community Water Supply Programme	Exp	0	0	0	**(325)**
E053090	Depreciation - Other Law, Order & Public Safety	Exp	(26,703)	(26,703)	(4,448)	**(4,451)**
			(41,703)	(41,703)	(6,940)	**(7,480)**
	Total Law, Order & Public Safety Income		337,863	337,863	26,734	**21,406**
	Total Law, Order & Public Safety Expenditure		(676,020)	(676,020)	(128,642)	**(110,474)**
	Health					
	Maternal & Infant Health					
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(7,347)	(7,347)	(1,222)	**(1,195)**
			(7,347)	(7,347)	(1,222)	**(1,195)**
	Preventative Services - Admin & Inspections					
I074005	Food Licences & Fees	Inc	800	800	132	**368**
			800	800	132	**367**
E074015	Other Control Expenses	Exp	(2,000)	(2,000)	(332)	**(82)**
E074100	Administration Allocated	Exp	(50,025)	(50,025)	(8,336)	**(8,338)**
			(52,025)	(52,025)	(8,668)	**(8,420)**
	Other Health					
I076010	Rent - Medical Centre-Dentist	Inc	4,819	4,819	802	**802**
I076015	Reimbursements - Medical Practice	Inc	2,600	2,600	432	**0**
I076040	Reimbursements - Dr Kumar	Inc	1,500	1,500	0	**111**
			8,919	8,919	1,234	**913**
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(24,709)	(24,709)	(4,110)	**(3,027)**
E076025	Depreciation - Other Health	Exp	(59,952)	(59,952)	(9,990)	**(9,992)**
E076030	Doctors Vehicle Mtce	Exp	(3,000)	(3,000)	(494)	**(508)**
E076040	St Lukes Medical Services	Exp	(100,000)	(100,000)	(16,666)	**(16,667)**
			(187,661)	(187,661)	(31,260)	**(30,194)**
	Health - Preventative Services					
E077010	Analytical Expenses	Exp	(535)	(535)	(535)	**(493)**
			(535)	(535)	(535)	**(493)**
	Total Health Income		9,719	9,719	1,366	**1,280**
	Total Health Expenditure		(247,568)	(247,568)	(41,685)	**(40,302)**
	Education & Welfare					
	Pre Schools					
I083035	Day Care Lease	Exp	10,232	10,232	1,704	**1,522**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
I083036	Day Care Reimbursements	Exp	5,000	5,000	833	**238**
			15,232	15,232	2,537	**1,760**
E080010	Kindegarten Maintenance (Daycare)	Exp	(12,762)	(12,762)	(2,118)	**(1,295)**
E080190	Depreciation - Pre-Schools	Exp	(26,412)	(26,412)	(4,402)	**(4,402)**
			(39,174)	(39,174)	(6,520)	**(5,697)**
	Other Education					
	Homecare Program					
I082010	CHSP Grant	Inc	342,312	342,312	57,052	**36,978**
I082020	CHSP Fee for Service	Inc	51,278	51,278	8,546	**6,982**
I082025	Donations	Inc	500	500	82	**0**
I082031	Homecare - Other Income	Inc	10,380	10,380	1,730	**0**
I082055	Support at Home Grant	Inc	372,310	372,310	62,050	**22,623**
			776,780	776,780	129,460	**67,176**
E082010	Homecare Salaries	Exp	(610,407)	(610,407)	(117,385)	**(65,199)**
E082015	Maintenance & Gardening	Exp	(25,000)	(25,000)	(4,807)	**(10,484)**
E082030	Superannuation	Exp	(73,803)	(73,803)	(14,192)	**(9,297)**
E082035	Other Expenses	Exp	(8,000)	(8,000)	(1,330)	**(229)**
E082040	Travelling - Mileage	Exp	(15,000)	(15,000)	(2,500)	**(2,083)**
E082045	Staff Training	Exp	(5,000)	(5,000)	(832)	**(497)**
E082055	Subscriptions	Exp	(2,000)	(2,000)	(332)	**(2,028)**
E082060	Postage & Freight	Exp	(1,500)	(1,500)	(250)	**(435)**
E082063	Telephone Expenses	Exp	(3,000)	(3,000)	(500)	**(421)**
E082065	Printing & Stationery	Exp	(2,000)	(2,000)	(332)	**(59)**
E082070	Insurance	Exp	(20,706)	(20,706)	(10,353)	**(9,858)**
E082075	Building Maintenance	Exp	(6,000)	(6,000)	(996)	**(131)**
E082080	Plant & Equipment Mtce	Exp	(16,000)	(16,000)	(2,664)	**(4,614)**
E082083	Computer Equipment and Support	Exp	(12,000)	(12,000)	(1,998)	**(1,116)**
E082085	Consumable Supplies	Exp	(3,000)	(3,000)	(500)	**(489)**
E082090	Homecare Equipment and Catering Supplies	Exp	(1,000)	(1,000)	(166)	**0**
E082095	Support at Home Expenses	Exp	(54,000)	(54,000)	(8,998)	**(8,848)**
E082100	Administration Allocated	Exp	(20,937)	(20,937)	(3,488)	**(3,490)**
E082105	Fringe Benefits Tax	Exp	(6,000)	(6,000)	(1,000)	**0**
E082120	Loss on Sale of Asset	Exp	(922)	(922)	(152)	**0**
E082190	Depreciation - Homecare	Exp	(22,812)	(22,812)	(3,800)	**(3,802)**
			(909,087)	(909,087)	(176,575)	**(123,080)**
	Other Welfare					
I083010	Wagin Frail Aged Reimb	Inc	8,720	8,720	4,360	**4,360**
			8,720	8,720	4,360	**4,360**
E083010	Wagin Frail Aged Exp	Exp	(8,719)	(8,719)	(4,359)	**(4,360)**
			(8,719)	(8,719)	(4,359)	**(4,360)**
	Total Education & Welfare Income		800,732	800,732	136,357	**73,296**
	Total Education & Welfare Expenditure		(956,980)	(956,980)	(187,454)	**(133,137)**

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

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
	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	3,332	**4,428**
			337,100	337,100	320,432	**321,428**
E101005	Domestic Refuse Collection	Exp	(64,300)	(64,300)	(10,716)	**(5,313)**
E101006	Green Waste Collection	Exp	(32,550)	(32,550)	(5,424)	**(3,171)**
E101010	Recycling Residential	Exp	(74,800)	(74,800)	(12,462)	**(5,023)**
E101015	Refuse Site Mtce	Exp	(187,776)	(187,776)	(31,290)	**(23,121)**
			(359,426)	(359,426)	(59,892)	**(36,628)**
	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	2,832	**3,200**
			96,540	96,540	81,372	**82,225**
E102005	Commercial Collection	Exp	(18,850)	(18,850)	(3,140)	**(1,568)**
E102010	Bulk Cardboard Collection	Exp	(21,800)	(21,800)	(3,632)	**(1,800)**
E102020	Recycling Commercial	Exp	(15,100)	(15,100)	(2,516)	**(1,030)**
E102190	Depreciation - Sanitation	Exp	(6,600)	(6,600)	(1,098)	**(1,100)**
			(62,350)	(62,350)	(10,386)	**(5,498)**
	Sewerage					
I104005	Septic Tank Fees	Inc	500	500	82	**0**
			500	500	82	**0**
E104005	Sewerage Treatment Plant	Exp	(50)	(50)	(8)	**(29)**
			(50)	(50)	(8)	**(29)**
	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	3,000	**441**
			18,000	18,000	3,000	**441**
E106005	Town Planning Expenses	Exp	(23,000)	(23,000)	(3,832)	**(11,490)**
E106100	Administration Allocated	Exp	(70,639)	(70,639)	(11,772)	**(11,773)**
			(93,639)	(93,639)	(15,604)	**(23,263)**
	Other Community Amenities					

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
I107005	Cemetery Fees	Inc	17,000	17,000	2,832	**2,384**
I107010	Community Bus Income	Inc	2,500	2,500	416	**730**
			19,500	19,500	3,248	**3,114**
E107005	Cemetery Mtce	Exp	(55,501)	(55,501)	(9,246)	**(15,702)**
E107010	Public Convenience Mtce	Exp	(54,539)	(54,539)	(9,068)	**(9,193)**
E107015	Community Bus Operating	Exp	(3,000)	(3,000)	(496)	**(1,252)**
E107100	Administration Allocated	Exp	(108,969)	(108,969)	(18,160)	**(18,162)**
E107190	Depreciation - Other Comm Amenities	Exp	(53,879)	(53,879)	(8,978)	**(8,980)**
			(275,888)	(275,888)	(45,948)	**(53,289)**
	Total Community Amenities Income		471,640	471,640	408,134	**407,208**
	Total Community Amenities Expenditure		(791,353)	(791,353)	(131,838)	**(118,704)**
	Recreation & Culture					
	Public Halls & Civic Centres					
I111005	Town Hall Hire	Inc	1,800	1,800	300	**0**
			1,800	1,800	300	**0**
E111005	Town Hall Mtce	Exp	(50,307)	(50,307)	(9,890)	**(6,380)**
E111010	Other Halls Mtce	Exp	(5,930)	(5,930)	(2,056)	**(1,761)**
E111190	Depreciation - Public Halls	Exp	(206,702)	(206,702)	(34,450)	**(34,450)**
			(262,939)	(262,939)	(46,396)	**(42,591)**
	Swimming Pool					
I112010	Swimming Pool Admission	Inc	25,000	25,000	0	**0**
			25,000	25,000	0	**0**
E112015	Swimming Pool Maintenance	Exp	(142,560)	(142,560)	(27,135)	**(12,706)**
E112040	Swimming Pool Contract Staff	Exp	(130,000)	(130,000)	0	**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)	(38,846)	**(38,850)**
			(511,628)	(511,628)	(67,473)	**(53,134)**
	Other Recreation & Sport					
I113005	Sportsground Rental	Inc	8,794	8,794	0	**0**
I113015	Power Reimbursements	Inc	8,000	8,000	1,332	**868**
I113020	Recreation Centre Hire	Inc	3,000	3,000	500	**1,429**
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	**404**
I113040	Other Recreation & Sport Grants & Contributions	Inc	24,095	24,095	0	**12,950**
I113055	Eric Farrow Pavillion Hire	Inc	5,000	5,000	832	**902**
I113065	Community Gym Membership	Inc	11,000	11,000	1,832	**4,517**
I113079	SS Loan 142 - Interest & Gtee Fee Revenue	Inc	2,992	2,992	0	**0**
			67,681	67,681	7,496	**21,070**
E113005	Sportsground Mtce	Exp	(144,524)	(144,524)	(24,074)	**(32,502)**
E113010	Sportsground Building Mtce	Exp	(32,222)	(32,222)	(8,306)	**(6,846)**
E113015	Wetlands Park Mtce	Exp	(81,196)	(81,196)	(13,528)	**(14,911)**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
E113020	Parks & Gardens Mtce	Exp	(66,845)	(66,845)	(11,102)	**(8,723)**
E113030	Recreation Centre Mtce	Exp	(73,306)	(73,306)	(15,144)	**(12,614)**
E113035	Rec Staff Salaries	Exp	(1,000)	(1,000)	(191)	**0**
E113045	Other Expenses	Exp	(1,002)	(1,002)	(166)	**(246)**
E113050	Norring Lake Mtce	Exp	(8,083)	(8,083)	(1,344)	**(602)**
E113053	Parkland and Public Place Signage Renewal Program	Exp	(10,000)	(10,000)	(1,666)	**0**
E113054	Wagin Pump Track - Community Consultation & Grant Application	Exp	(10,000)	(10,000)	(1,666)	**0**
E113065	Eric Farrow Pavilion Mtce	Exp	(44,178)	(44,178)	(8,384)	**(7,583)**
E113070	Rec Centre Sports Equipment	Exp	(1,000)	(1,000)	(166)	**0**
E113078	Interest on Loan 142 - SSL Bowls Club	Exp	(2,992)	(2,992)	0	**0**
E113095	Community Gym Expenditure	Exp	(14,694)	(14,694)	(2,444)	**(1,716)**
E113100	Administration Allocated	Exp	(225,016)	(225,016)	(37,502)	**(37,503)**
E113190	Depreciation - Other Rec & Sport	Exp	(404,701)	(404,701)	(67,446)	**(67,450)**
			(1,120,759)	(1,120,759)	(193,129)	**(190,696)**
	Library					
I115010	Reimbursements & Grants	Inc	2,426	2,426	404	**0**
			2,426	2,426	404	**0**
E115005	Library Staff Salaries	Exp	(64,463)	(64,463)	(12,394)	**(15,193)**
E115010	Superannuation	Exp	(6,686)	(6,686)	(1,285)	**(798)**
E115013	Staff Training	Exp	(4,000)	(4,000)	(666)	**0**
E115015	Court House (Library) Maintenance	Exp	(12,614)	(12,614)	(2,094)	**(3,222)**
E115020	Library Other Expenses	Exp	(3,000)	(3,000)	(496)	**(136)**
E115025	Public Library Materials Funding (Grant) Expenses	Exp	(7,426)	(7,426)	(2,070)	**0**
E115035	Postage & Freight	Exp	(500)	(500)	(166)	**0**
E115190	Depreciation - Libraries	Exp	(4,285)	(4,285)	(712)	**(714)**
			(102,974)	(102,974)	(19,883)	**(20,063)**
	Other Culture					
I116065	Electronic Sign Advertising Income	Inc	2,500	2,500	416	**994**
I119030	Community Events Income	Inc	13,000	13,000	0	**(2,400)**
I119031	Other Culture Grant Funds & Contributions	Inc	15,130	15,130	2,520	**0**
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	Inc	208	208	0	**0**
			30,838	30,838	2,936	**(1,406)**
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	0	**0**
E116010	Woolorama Costs & Maintenance	Exp	(82,371)	(82,371)	(13,716)	**(2,023)**
E113077	Interest on Loan 141 - SSL Wagin Ag	Exp	(175)	(175)	0	**0**
E116015	Community Centre Mtce	Exp	(16,021)	(16,021)	(2,666)	**(1,481)**
E116020	Historical Village	Exp	(2,616)	(2,616)	(432)	**(1,424)**
E116025	Heritage Review	Exp	(12,130)	(12,130)	(4,040)	**0**
E116045	Community Development Events	Exp	(51,500)	(51,500)	0	**(1,830)**
E116046	Christmas Decorations - Maintenance and Prizes	Exp	(4,499)	(4,499)	(744)	**0**
E116055	Other Culture Grant Funds & Contributions Exp	Exp	0	0	0	**(760)**
E116060	Little Gem Theatre Expenditure	Exp	(3,500)	(3,500)	(578)	**(736)**
E116065	Electronic Sign Maintenance	Exp	(4,500)	(4,500)	(744)	**(640)**
E116075	Other Culture Building Maintenance	Exp	(22,961)	(22,961)	(3,822)	**(4,716)**
E116190	Depreciation - Other Culture	Exp	(40,444)	(40,444)	(6,740)	**(6,741)**
			(241,217)	(241,217)	(33,482)	**(20,351)**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
	Total Recreation & Culture Income		127,745	127,745	11,136	**19,664**
	Total Recreation & Culture Expenditure		(2,239,517)	(2,239,517)	(360,363)	**(326,835)**
	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	**4,220**
I121015	Roads to Recovery Grant	Inc	593,064	593,064	0	**9,872**
I121025	Contribution - Street Lighting	Inc	8,075	8,075	0	**0**
I121070	Roads Grants - Other	Inc	72,694	72,694	12,114	**0**
			1,449,784	1,449,784	443,420	**215,637**
	Streets Roads Bridges & Depot Maintenance					
I122055	Diesel Fuel Rebate Income	Inc	40,000	40,000	6,666	**7,831**
			40,000	40,000	6,666	**7,831**
E122005	Road Maintenance & Maintenance Grading	Exp	(407,005)	(407,005)	(67,832)	**(128,825)**
E122007	Rural Tree Pruning	Exp	(80,001)	(80,001)	(13,328)	**(3,947)**
E122008	Rural Spraying	Exp	(10,000)	(10,000)	(1,662)	**(5,817)**
E122009	Town Site Spraying	Exp	(25,000)	(25,000)	(4,164)	**(15,512)**
E122010	Depot Mtce	Exp	(19,191)	(19,191)	(4,062)	**(3,599)**
E122011	Town Reserve & Verge Mtce	Exp	(19,998)	(19,998)	(3,330)	**(1,144)**
E122012	Bridge & Drainage Mtce	Exp	(24,750)	(24,750)	(4,122)	**(965)**
E122020	Footpath Mtce	Exp	(6,001)	(6,001)	(998)	**(3,385)**
E122025	Street Cleaning	Exp	(45,000)	(45,000)	(7,496)	**(6,988)**
E122030	Street Trees	Exp	(84,999)	(84,999)	(14,160)	**(2,739)**
E122035	Traffic & Street Signs Mtce	Exp	(3,999)	(3,999)	(662)	**0**
E122045	Townscape	Exp	(40,001)	(40,001)	(6,660)	**(8,330)**
E122050	Crossovers	Exp	(1,001)	(1,001)	(164)	**0**
E122055	RAMM Roads Database	Exp	(15,000)	(15,000)	0	**(8,756)**
E122060	Street Lighting	Exp	(85,000)	(85,000)	(14,166)	**(6,653)**
E122090	Graffiti Removal	Exp	(500)	(500)	(82)	**0**
E122100	Administration Allocated	Exp	(102,777)	(102,777)	(17,128)	**(17,130)**
E122190	Depreciation - Roads	Exp	(1,963,682)	(1,963,682)	(327,274)	**(327,280)**
			(2,933,905)	(2,933,905)	(487,290)	**(541,070)**
	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	3,052	**3,912**
I126025	Aerodrome - Other Income	Inc	500	500	125	**0**
			12,708	12,208	3,177	**3,911**
E126005	Aerodrome Maintenance	Exp	(17,087)	(17,087)	(2,842)	**(3,242)**
E126190	Depreciation - Aerodromes	Exp	(47,949)	(47,949)	(7,990)	**(7,992)**
			(65,036)	(65,036)	(10,832)	**(11,234)**
	Total Transport Income		1,538,779	1,538,279	453,263	**227,379**

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
	Total Transport Expenditure		(2,998,941)	(2,998,941)	(498,122)	**(552,304)**
	Economic Services					
	Rural Services					
I131020	Landcare Reimbursements	Inc	0	0	0	**65**
			0	0	0	**65**
E131020	Landcare	Exp	0	0	0	**(65)**
E131030	Rural Towns Program	Exp	(11,998)	(11,998)	(1,998)	**(820)**
E131100	Administration Allocated	Exp	(37,457)	(37,457)	(6,242)	**(6,243)**
E131140	Water Management Plan / Harvesting	Exp	(18,540)	(18,540)	(3,084)	**(1,176)**
			(67,995)	(67,995)	(11,324)	**(8,304)**
	Tourism & Area Promotion					
I132005	Caravan Park Fees	Inc	70,000	70,000	11,666	**11,642**
I132010	Reimbursements	Inc	1,000	1,000	166	**0**
I132015	RV Area Fees	Inc	7,000	7,000	1,166	**711**
			78,000	78,000	12,998	**12,353**
E132020	Caravan Park Mtce	Exp	(90,047)	(90,047)	(15,000)	**(12,062)**
E132025	Subsidy Historic Village	Exp	(8,500)	(8,500)	0	**0**
E132035	RV Area Maintenance	Exp	(9,997)	(9,997)	(1,662)	**(1,967)**
E132040	Tourism Promotion & Subscripts	Exp	(15,097)	(15,097)	(2,514)	**(2,875)**
E132050	Administration Allocated	Exp	(132,929)	(132,929)	(22,154)	**(22,155)**
E132190	Depreciation - Tourism	Exp	(10,550)	(10,550)	(1,758)	**(1,758)**
			(267,120)	(267,120)	(43,088)	**(40,817)**
	Building Control					
I133005	Building Licenses	Inc	8,000	8,000	1,332	**3,677**
			8,000	8,000	1,332	**3,677**
E133005	Building Surveyor Salary	Exp	(7,786)	(7,786)	(1,496)	**(1,562)**
E133008	Building Surveyor Superannuation	Exp	(905)	(905)	(173)	**(173)**
E133015	Building Demolition	Exp	0	0	0	**0**
E133100	Administration Allocated	Exp	(50,037)	(50,037)	(8,338)	**(8,340)**
			(58,728)	(58,728)	(10,007)	**(10,075)**
	Other Economic Services					
I134005	Water Sales	Inc	25,000	25,000	4,166	**3,049**
			25,000	25,000	4,166	**3,049**
E134005	Water Supply - Standpipes	Exp	(26,501)	(26,501)	(4,410)	**(1,375)**
E134020	Land Sale Costs	Exp	(500)	(500)	(82)	**0**
E134190	Depreciation - Other Economic Services	Exp	(2,060)	(2,060)	(342)	**(343)**
			(29,061)	(29,061)	(4,834)	**(1,718)**
	Total Economic Services Income		111,000	111,000	18,496	**19,144**
	Total Economic Services Expenditure		(422,904)	(422,904)	(69,253)	**(60,915)**
	Other Property & Services					

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

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
	Private Works					
I141005	Private Works Income	Inc	30,000	30,000	5,000	**4,639**
			30,000	30,000	5,000	**4,639**
E141005	Private Works	Exp	(15,000)	(15,000)	(2,496)	**(20,965)**
E141100	Administration Allocated	Exp	(4,645)	(4,645)	(774)	**(6,710)**
			(19,645)	(19,645)	(3,270)	**(27,675)**
	Public Works Overheads					
I143040	Workers Compensation	Inc	50,000	50,000	8,332	**0**
			50,000	50,000	8,332	**0**
E143005	Engineering Salaries	Exp	(130,040)	(130,040)	(25,007)	**(18,498)**
E143007	Engineering Administration Salaries	Exp	(53,612)	(53,612)	(10,310)	**(8,823)**
E143009	Housing Allowance Works	Exp	(23,000)	(23,000)	(4,422)	**(4,002)**
E143010	Engineering Consultant	Exp	(10,500)	(10,500)	0	**0**
E143020	Engineering Superannuation	Exp	(45,576)	(45,576)	(8,763)	**(28,671)**
E143025	Engineering - Other Expenses	Exp	(5,000)	(5,000)	(830)	**(436)**
E143030	Sick Holiday & Allowances Pay	Exp	(249,339)	(249,339)	(41,556)	**(38,256)**
E143040	Workers Compensation	Exp	(50,000)	(50,000)	(11,818)	**(14,551)**
E143045	Insurance on Works	Exp	(65,644)	(65,644)	(32,821)	**(32,823)**
E143050	Protective Clothing	Exp	(4,000)	(4,000)	(664)	**(859)**
E143055	Fringe Benefits	Exp	(500)	(500)	0	**0**
E143065	MOW - Vehicle Expenses	Exp	(6,000)	(6,000)	(998)	**(1,228)**
E143070	Minor Furniture & Equipment	Exp	(1,500)	(1,500)	(250)	**0**
E143075	Telephone Expenses	Exp	(500)	(500)	(82)	**(65)**
E143080	Staff Licenses	Exp	(500)	(500)	(82)	**(300)**
E143085	Safety Equipment & Meetings	Exp	(2,500)	(2,500)	(416)	**0**
E143090	Conferences & Courses	Exp	(2,000)	(2,000)	(332)	**0**
E143095	Staff Training	Exp	(2,999)	(2,999)	(494)	**(5,670)**
E143105	Administration Allocated	Exp	(40,258)	(40,258)	(6,708)	**(774)**
E143200	LESS PWOH ALLOCATED	Exp	643,468	643,468	107,244	**117,882**
			(50,000)	(50,000)	(38,309)	**(37,074)**
	Plant Operation Costs					
I144005	Sale of Scrap	Inc	500	500	82	**0**
I144010	Reimbursements	Inc	2,000	2,000	332	**1,650**
			2,500	2,500	414	**1,650**
E144010	Fuel & Oils	Exp	(245,009)	(245,009)	(40,832)	**(38,516)**
E144020	Tyres & Tubes	Exp	(18,000)	(18,000)	(3,000)	**(373)**
E144030	Parts & Repairs	Exp	(85,000)	(85,000)	(14,164)	**(11,838)**
E144040	Plant Repair - Wages	Exp	(25,000)	(25,000)	(4,164)	**(4,769)**
E144050	Insurance and Licences	Exp	(34,506)	(34,506)	(17,252)	**(19,225)**
E144060	Minor Tools and Consumables	Exp	(6,000)	(6,000)	(1,000)	**(19)**
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(1,000)	(166)	**0**
E144075	Minor Plant & Equipment <$5000	Exp	(10,000)	(10,000)	(1,664)	**0**
E144200	LESS POC ALLOCATED-PROJECTS	Exp	421,841	421,841	70,306	**65,574**
			(2,674)	(2,674)	(11,936)	**(9,166)**

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

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
	Salaries & Wages					
E146010	Gross Salaries, Allowances & Super	Exp	(3,275,408)	(3,275,408)	(629,885)	**(591,971)**
E146200	Less Sal , Allow, Super Allocated	Exp	3,275,408	3,275,408	629,885	**591,971**
			0	0	0	**0**
	Unclassified					
I147005	Commission - Vehicle Licensing	Inc	60,000	60,000	10,000	**10,974**
I147006	Commission - TransWA	Inc	500	500	82	**46**
I147050	Council Staff Housing Rental	Inc	23,400	23,400	3,900	**4,500**
I147070	Council Housing Reimbursements	Inc	10,000	10,000	1,666	**885**
I147085	NAB Buiding Rent	Inc	9,568	9,568	1,594	**1,611**
			103,468	103,468	17,242	**18,016**
E147015	Community Requests & Events - CEO Allocation	Exp	(2,000)	(2,000)	(332)	**0**
E147031	Novated Lease Clearing Account	Exp	0	0	0	**550**
E147035	Banking Errors	Exp	0	0	0	**2**
E147050	Council Housing Maintenance	Exp	(130,077)	(130,077)	(21,622)	**(12,866)**
E147051	Interest on Loan 137 - Staff Housing	Exp	(2,941)	(2,941)	(490)	**(573)**
E147053	Interest on Loan 143 - Staff Housing	Exp	(10,399)	(10,399)	0	**0**
E147055	Consultants / Contractors	Exp	(40,000)	(40,000)	0	**0**
E147070	4WD Resource Sharing Group	Exp	(1,000)	(1,000)	(166)	**0**
E147075	Employee Assistance	Exp	(3,600)	(3,600)	(600)	**(1,818)**
E147090	Building Maintenance	Exp	(1,964)	(1,964)	(322)	**(3,680)**
E147100	Administration Allocated	Exp	(230,420)	(230,420)	(38,402)	**(38,403)**
E147115	Occupational Health & Safety (OHS)	Exp	(5,500)	(5,500)	(914)	**0**
E147130	Depreciation - Unclassified	Exp	(172,699)	(172,699)	(28,782)	**(28,783)**
E147150	Community Requests Budget	Exp	(45,065)	(45,065)	(7,510)	**0**
E147151	Community Donations/Sponsorship	Exp	(4,112)	(4,112)	(684)	**(2,000)**
			(649,777)	(649,777)	(99,824)	**(87,571)**
	Total Other Property & Services Income		185,968	185,968	30,988	**24,305**
	Total Other Property & Services Expenditure		(722,096)	(722,096)	(153,339)	**(161,486)**
	Total Income		**7,384,309**	**7,383,809**	**4,506,596**	**4,201,784**
	Total Expenditure		**(10,069,490)**	**(10,068,490)**	**(1,922,677)**	**(1,806,779)**
	Net Deficit (Surplus)		**(2,685,181)**	**(2,684,681)**	**2,583,919**	**2,395,006**

8.1.3 STATEMENT OF PAYMENTS FROM MUNICIPAL FUND & TRANSACTION CARDS – AUGUST 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 August 2026 totalling $341,707.83 as listed in Attachment 1.**

2. **RECEIVE the statement of payments using credit and fuel cards during July 2026 totalling $10,444.94 as listed in Attachment 2.**

BRIEF SUMMARY

This item presents the statement of payments paid during August 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 August 2026

Municipal Funds Account - List of Payments

Chq/EFT	Date	Name	Description	Amount
EFT17991	06/08/2026	Activate Tree Planting Ltd	Bond Refund - Community Bus	(150.00)
EFT17992	06/08/2026	Emma Van De Velde	Bond Refund - Community Gym Key	(30.00)
EFT17993	06/08/2026	Georgina Gell	Bond Refund - Community Gym Key	(50.00)
EFT17994	06/08/2026	Jack O'connor	Bond Refund - Community Gym Key	(50.00)
EFT17995	06/08/2026	Jeremy Diver	Bond Refund - Community Gym Key	(30.00)
EFT17996	06/08/2026	Kellie Fazioli	Bond Refund - Community Gym Key	(30.00)
EFT17997	06/08/2026	Nicholas Queama	Bond Refund - Community Gym Key	(50.00)
EFT17998	06/08/2026	Sam Shephard	Bond Refund - Community Gym Key	(50.00)
EFT17999	06/08/2026	3E Advantage Pty Limited	Photocopier Charges - July 2026	(1,605.05)
EFT18000	06/08/2026	Alexander Galt And Co Pty Ltd	Silicone, Gaffa Tape - Town Hall / Fuel Can, Batteries - Depot / Chemical - Rural Spraying / Bolts & Washers, Angle Steel - Sportsground / Rope - Admin Office	(827.45)
EFT18001	06/08/2026	Altus Planning Pty Ltd	Town Planning Services - July 2026	(2,920.23)
EFT18002	06/08/2026	Ampac Debt Recovery	Debt Recovery - July 2026	(110.00)
EFT18003	06/08/2026	Apps Plumbing & Gas Wagin	Advice - Depth of Sewer Line - Omdurman Street Shire Housing	(220.00)
EFT18004	06/08/2026	Australia Post	Postage - July 2026	(698.26)
EFT18005	06/08/2026	B L Woodhouse	Check Brakes - Toyota Hilux Workmate (P94) / Replace Cab Filter - Toyota Hilux Workmate (P85) / Service Genset - Refuse Site / Check Air Leak and Hydraulics - Isuzu Tip Truck (P14) / Repair Catcher - Rover Lawn Mower (P53) / Check and Replace Batteries - Isuzu Tip Truck (P40) / Remove Spare Tyre Carrier - Isuzu Truck (P16)	(980.00)
EFT18007	06/08/2026	BR Civil & Building Maintenance	Enlarge Existing Niche Holes - Cemetery Niche Wall	(1,100.00)
EFT18008	06/08/2026	Cloud Payment Group	Debt Recovery - July 2026	(84.70)
EFT18009	06/08/2026	Coates Hire Collie	Hire of Trailer Mounted Boom Lift and Safety Harness - Building Maintenance	(2,097.40)
EFT18010	06/08/2026	Country Womens Association	Provisions for Sausage Sizzle - Go Kart Display	(400.00)
EFT18011	06/08/2026	Easi Novated Leasing	Novated Lease - Staff	(605.47)
EFT18012	06/08/2026	EW & RJ Pugh	Pump Out Septics - Wetlands Park Public Toilets	(430.00)
EFT18013	06/08/2026	GA & NA Kirk	Sand and Gravel - Wagin Cottage Homes Development and Omdurman Street Shire Housing	(5,960.00)
EFT18014	06/08/2026	Goodyear Autocare Wagin	Wheel Balance - Isuzu Truck (P16)	(20.00)
EFT18016	06/08/2026	Great Southern Kart Club	Sponsorship - Double Muster and State Title	(1,500.00)
EFT18017	06/08/2026	Hersey's Safety Pty Ltd	Protective Clothing Supplies - Works Employees	(441.76)
EFT18018	06/08/2026	Kerry Enright Cleaning Services	HCP Client Expense	(210.00)
EFT18019	06/08/2026	LG Best Practices Pty Ltd	Rates Training & Assistance - Staff	(1,188.00)
EFT18020	06/08/2026	Land Insights	Town Planning Consultancy Fees - July 2026	(3,135.00)
EFT18021	06/08/2026	Landgate - Midland	GRV Interim Valuation - Regional	(53.08)
EFT18022	06/08/2026	LGISWA	Employee Assistance Program - 1 July 2026 to 31 December 2026	(1,999.31)
EFT18023	06/08/2026	Liberty Oil Australia Pty Ltd	Diesel and Unleaded - Stock	(12,302.12)
EFT18024	06/08/2026	Lite N' Easy Perth Pty Ltd	HCP Client Expense	(90.47)
EFT18025	06/08/2026	Lotterywest	Grant Refund - Underspend on 2025 Christmas Street Carnival	(2,640.22)
EFT18026	06/08/2026	Officeworks	Stationery Order - July 2026	(1,418.51)
EFT18027	06/08/2026	PSQ Group	Shire Administration Office, Works Depot, Rec Centre & Library - Phone and Fax Service - July 2026	(135.24)
EFT18028	06/08/2026	Property Supervision Services	Homecare Gardening Services	(3,811.80)
EFT18029	06/08/2026	Public Transport Authority	TransWA Ticket Sales minus Agent Commission	(36.36)
EFT18030	06/08/2026	Sarah Kenning	Reimbursement for Police Clearance	(64.90)
EFT18031	06/08/2026	Stewart & Heaton Clothing Co Pty Ltd	Shirts and Badges - Bushfire Risk Mitigation Coordinator	(240.64)
EFT18032	06/08/2026	Synergy	Synergy Accounts - Various	(14,302.06)
EFT18033	06/08/2026	Team Global Express Pty Ltd	Delivery Charges	(157.43)
EFT18034	06/08/2026	Telstra	Telstra Accounts - Various	(903.42)
EFT18035	06/08/2026	The West Australian	Advertising - Notice of Intention to Levy Differential Rates 2026/2027 - Narrogin Observer	(473.00)
EFT18036	06/08/2026	Wagin Agri Services	Fertiliser - Sportsground Oval / Chemicals - Town Site Spraying	(4,500.18)
EFT18037	06/08/2026	Wagin Mechanical Repairs	Vehicle Service - DCEO Vehicle (P02)	(444.50)
EFT18038	06/08/2026	Wagin Panel & Paint	Insurance Excess - Windscreen Repair - DCEO Vehicle (P02) and CEO Vehicle (P01)	(600.00)
EFT18039	06/08/2026	Wagin Truck Centre	Batteries - Isuzu Tip Truck (P40)	(996.00)
EFT18040	06/08/2026	Wallis Computer Solutions	Internet - Shire Office and Eric Farrow Pavilion - August 2026	(1,100.88)
EFT18041	06/08/2026	Water Corporation	Water Accounts - Various	(695.04)
EFT18042	06/08/2026	Western Australian Local Government Association	Association Subscription, Employee Relations and Central Zone Subscriptions 2026/2027 / Native Vegitation Masterclass - Staff	(17,682.12)
EFT18043	06/08/2026	Department Of Transport And Major Infrastructure	12 Months Registration - Water Tanker Trailer (P96)	(26.40)
EFT18044	13/08/2026	Australian Services Union	Payroll Deductions	(27.50)
EFT18045	13/08/2026	Services Australia Child Support	Payroll Deductions	(119.02)
EFT18046	18/08/2026	3Point IT	Repairs - CCTV and Replacement of Equipment	(1,419.00)
EFT18047	18/08/2026	Alexander Galt And Co Pty Ltd	Chemicals - Rural and Town Site Spraying / Remote Battery - (P94) / Toilet Seats, Screws - Caravan Park / Floor Protect Paint - Wetlands Park Toilets / Fluorescent Tubes - Medical Centre / Pressure Sprayer, Pine Timber, Drill Bits - Cemetery / Silicone Sealant - 5 Omdurman Street / Fuse - (P17)	(3,186.05)
EFT18048	18/08/2026	B L Woodhouse	Install New Spare Tyre Winch - Isuzu Truck (P16) / Install UHF Antenna and Unhook Hydraulic Pipe - John Deere Tractor (P20) / Remove Filters - Komatsu Grader (P12) / Clean Workshop - Works Depot / Vehicle Service - Toyota Hilux Workmate Ute (P25) / Vehicle Service - MOW Vehicle (P04) / Check Spray Valve - Kubota RTV (P52)	(945.00)
EFT18049	18/08/2026	Brayco Commercial Pty Ltd	Outdoor Dining Tables - Eric Farrow Pavilion	(3,824.00)
EFT18050	18/08/2026	Chefmaster Australia	Bin Liners - Street Cleaning	(292.71)
EFT18051	18/08/2026	CJ South & Co	Gravel - Behn Ord Road	(2,025.00)
EFT18052	18/08/2026	Fulton Hogan Industries Pty Ltd	EZ Street Pothole Repair - Ballagin Road	(2,112.00)
EFT18053	18/08/2026	Goodyear Autocare Wagin	Supply and Replace Tyres - Toyota Hilux Workmate Ute (P24)	(390.00)
EFT18054	18/08/2026	Great Southern Waste Disposal	Domestic Refuse Collection and Management Fee - July 2026	(31,938.72)

EFT18055	18/08/2026	Gregory Robert Ball	Members Sitting Fees, Communication Allowance and Travel Allowance	(762.15)
EFT18056	18/08/2026	ICTouch Pty Ltd	NBN Services - Doctors Surgery - July 2026	(540.00)
EFT18057	18/08/2026	Independence Australia	HCP Client Expense	(301.20)
EFT18058	18/08/2026	LGISWA	Workers Compensation Insurance 2025/2026 - Adjustment	(865.15)
EFT18059	18/08/2026	Lite N' Easy Perth Pty Ltd	HCP Client Expense	(690.45)
EFT18060	18/08/2026	Marina Buckley	Reimbursement for Safety Boots - Staff	(184.50)
EFT18061	18/08/2026	Narrogin Gasworx	HCP Client Expense	(6,220.00)
EFT18062	18/08/2026	Officeworks	Stationery Order - August 2026	(735.12)
EFT18063	18/08/2026	Parrys Department Store	Protective Clothing - Works Staff	(218.00)
EFT18064	18/08/2026	Pingelly Community Resource Centre Inc	Tickets - 'Staying in Place' Expo - Homecare	(250.00)
EFT18065	18/08/2026	Property Supervision Services	Homecare Gardening Service	(2,499.00)
EFT18066	18/08/2026	Ray Ford Signs (Powerhouse Signs)	Online Booking System Signage - Caravan Park and RV Area / Entry and Parking Sign - Cemetery / Shire of Wagin Sign - Kart Club Track	(2,383.70)
EFT18067	18/08/2026	Shire Of Narrogin	Ranger Services - July 2026	(480.00)
EFT18068	18/08/2026	St Luke's Family Practice Wagin	Pre Employment Medical - Works Staff	(198.00)
EFT18069	18/08/2026	Team Global Express Pty Ltd	Freight Costs	(46.41)
EFT18070	18/08/2026	Telstra	Telstra Accounts - Various	(47.85)
EFT18071	18/08/2026	Ultimate Inspiration	Pens, Notepads and Stress Sheep - Tourism	(2,569.56)
EFT18072	18/08/2026	WA Reticulation Supplies	Reticulation Supplies - Wetlands Park and Sportsground	(835.05)
EFT18073	18/08/2026	WT & MR Becker	Gravel - Beaufort and Norring Roads	(5,400.00)
EFT18074	18/08/2026	Wagin District Farmers Co-operative	Catering Supplies - Citizenship Ceremony , Homecare Happy Days and Meal Delivery Program, Library Event, Council Meeting, Asbestos Training / Kitchen Refreshments - Depot / Cleaning Supplies - Various Facilities / Cat Food - Pound	(1,087.69)
EFT18075	18/08/2026	Wagin Mechanical Repairs	Repairs - Town Bushfire Brigade Truck	(546.90)
EFT18076	18/08/2026	Wagin Panel & Paint	Replace Windscreen - CEO Vehicle (P01)	(1,845.00)
EFT18077	18/08/2026	Wagin Truck Centre	Parts for Plant Maintenance - Skid Steer Bobcat (P39) / Multi Tyre Roller (P15) and Komatsu Grader (P12)	(211.60)
EFT18078	18/08/2026	Westrac Equipment	Brake Switch Assembly - Caterpillar Backhoe (P47)	(123.84)
EFT18079	18/08/2026	Australian Taxation Office	BAS - July 2026	(54,567.00)
EFT18080	18/08/2026	Department Of Transport And Major Infrastructure	12 Months Registration - Darkan Homecare Vehicle (P86)	(482.90)
EFT18081	18/08/2026	Alex Moses Puma	Bond Refund - Community Gym Key	(50.00)
EFT18082	18/08/2026	Clayton South	Bond Refund - Community Gym Key	(30.00)
EFT18083	18/08/2026	Darren Sutton	Bond Refund - Community Gym Key	(30.00)
EFT18084	18/08/2026	Demelza Iles	Bond Refund - Community Gym Key	(50.00)
EFT18085	18/08/2026	Luke Kennedy	Bond Refund - Community Gym Key	(50.00)
EFT18086	18/08/2026	Mikaylah Gardner	Bond Refund - Community Gym Key	(50.00)
EFT18087	18/08/2026	Wayne Owen	Bond Refund - Community Gym Key	(50.00)
EFT18088	20/08/2026	Easi Novated Leasing	Novated Lease - Staff	(605.47)
EFT18089	27/08/2026	Australian Services Union	Payroll Deductions	(27.50)
EFT18090	27/08/2026	Services Australia Child Support	Payroll Deductions	(119.02)
EFT18162	31/08/2026	Department Of Local Government, Industry Regulation And	BSL - August 2026	(2,555.56)
EFT18163	31/08/2026	Shire Of Wagin	BSL August 2026	(5.00)
EFT Payment Total				**(223,639.62)**
Direct Debit Payments				
DD6903.1	13/08/2026	Aware Super	Superannuation Contributions	(7,057.68)
DD6903.2	13/08/2026	CareSuper	Superannuation Contributions	(228.73)
DD6903.3	13/08/2026	Hesta Super Fund	Superannuation Contributions	(228.38)
DD6903.4	13/08/2026	Hostplus	Superannuation Contributions	(325.42)
DD6903.5	13/08/2026	Mercer Super	Superannuation Contributions	(754.28)
DD6903.6	13/08/2026	Rest Administration	Superannuation Contributions	(2,393.49)
DD6903.7	13/08/2026	Active Super	Superannuation Contributions	(363.06)
DD6903.8	13/08/2026	Australian Super Administration	Superannuation Contributions	(3,175.63)
DD6903.9	13/08/2026	Prime Super	Superannuation Contributions	(446.21)
DD6915.1	27/08/2026	Aware Super	Superannuation Contributions	(7,024.16)
DD6915.2	27/08/2026	CareSuper	Superannuation Contributions	(564.33)
DD6915.3	27/08/2026	Hesta Super Fund	Superannuation Contributions	(235.27)
DD6915.4	27/08/2026	Hostplus	Superannuation Contributions	(326.15)
DD6915.5	27/08/2026	Mercer Super	Superannuation Contributions	(768.38)
DD6915.6	27/08/2026	Rest Administration	Superannuation Contributions	(2,408.35)
DD6915.7	27/08/2026	Active Super	Superannuation Contributions	(363.06)
DD6915.8	27/08/2026	Australian Super Administration	Superannuation Contributions	(2,864.89)
DD6915.9	27/08/2026	Prime Super	Superannuation Contributions	(434.11)
DD6927.1	05/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 03/08/2026	(973.30)
DD6927.2	14/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 12/08/2026	(5,153.90)
DD6927.3	17/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 13/08/2026	(3,084.15)
DD6927.4	17/08/2026	Sandwai Pty Ltd	Monthly Fee - Sandwai	(613.80)
DD6927.5	18/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 14/08/2026	(895.20)
DD6927.6	18/08/2026	Aussie Broadband Pty Ltd	Broadband - August 2026	(280.00)
DD6927.7	19/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 17/08/2026	(5,870.85)
DD6927.8	20/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 18/08/2026	(2,942.70)
DD6927.9	21/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 19/08/2026	(2,350.40)
DD6887.22	03/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 30/07/2026	(3,188.90)
DD6887.23	04/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 31/07/2026	(13,515.90)
DD6903.10	13/08/2026	Hub24 Super Fund	Superannuation Contributions	(271.44)
DD6903.11	13/08/2026	BT Panorama	Superannuation Contributions	(162.29)
DD6903.12	13/08/2026	The Trustee for Trojan Self Managed Super Fund	Superannuation Contributions	(710.06)
DD6915.10	27/08/2026	Hub24 Super Fund	Superannuation Contributions	(379.08)

DD6915.11	27/08/2026	BT Panorama	Superannuation Contributions	(162.29)
DD6915.12	27/08/2026	The Trustee for Trojan Self Managed Super Fund	Superannuation Contributions	(710.06)
DD6927.10	24/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 20/08/2026	(2,190.95)
DD6927.11	24/08/2026	Western Australian Treasury Corporation	Loan Repayment #137 - August 2026	(1,907.86)
DD6927.12	06/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 04/08/2026	(4,800.80)
DD6927.13	17/08/2026	Commonwealth Bank of Australia (CBA)	Commbiz Transaction Fees - August 2026	(204.26)
DD6927.14	25/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 21/08/2026	(4,361.60)
DD6927.15	26/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 24/08/2026	(4,242.05)
DD6927.16	27/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 25/08/2026	(2,294.80)
DD6927.17	28/08/2026	Payrix	Synergy Online Transaction Fee	(288.34)
DD6927.18	28/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 26/08/2026	(4,215.10)
DD6927.19	31/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 27/08/2026	(2,553.25)
DD6927.22	31/08/2026	Commonwealth Bank of Australia (CBA)	CBA Merchant Fees - August 2026	(488.00)
DD6927.23	07/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 05/08/2026	(1,288.00)
DD6927.24	10/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 06/08/2026	(4,106.95)
DD6927.25	11/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 07/08/2026	(513.55)
DD6927.26	11/08/2026	Western Australian Treasury Corporation	Loan Repayment #139 - August 2026	(6,009.05)
DD6927.27	12/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 10/08/2026	(6,090.15)
DD6927.28	02/08/2026	Commonwealth Bank of Australia (CBA)	CBA Audit Certiticate Fee	(90.00)
DD6927.29	13/08/2026	Department Of Transport And Major Infrastructure	Daily Licensing Takings 11/08/2026	(1,197.60)
Direct Debit Payments Total				**(118,068.21)**
Municipal Account - Payments Total				**(341,707.83)**

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

Credit Card List of Payments				
Chief Executive Officer - Ken Parker				
Credit Card	4/08/2026	Booking.com	Accommodation for WALGA Convention - CEO and Councillor	(1,800.00)
Credit Card	4/08/2026	WALGA Events	WALGA Convention - CEO and Councillors	(4,719.00)
Chief Executive Officer - Ken Parker Total				**(6,519.00)**
Deputy Chief Executive Officer - Jonathan Fathers				
Credit Card	26/07/2026	Ampol Warnbro	Fuel - DCEO Vehicle (P02)	(128.38)
Credit Card	3/08/2026	Kmart	Christmas Tree - Christmas Street Carnival	(149.85)
Credit Card	8/08/2026	Bunnings	Boot Scrubber - Recreation Centre / Sikaflex - Cemetery Niche Wall	(53.51)
Credit Card	8/08/2026	Orbit Fitness	20kg Rubber Weight Plates - Community Gym	(260.00)
Credit Card	10/08/2026	Mitre 10	Toilet Seats - Trent Street, Tavistock Street and Wetlands Park Public Toilets	(90.80)
Credit Card	12/08/2026	The Teddy Tree	Sheep Hand Puppet - Library Children Events	(32.15)
Credit Card	13/08/2026	Amazon	Pathway Lights - Footpath Maintenance	(1,270.43)
Credit Card	13/08/2026	Get Stuff	Caroma Mounting Box Kit - Wetlands Park Public Toilets	(94.95)
Credit Card	14/08/2026	Amazon	Cameras - Emergency Water Tanks	(229.40)
Credit Card	14/08/2026	Amazon	Mini Sheep - Sheep Trail	(26.99)
Credit Card	17/08/2026	Amazon	Mini Sheep - Sheep Trail	(15.69)
Credit Card	20/08/2026	Bunnings	Bench Vice - Building Maintenance / Bins - Bushfire Brigades / Sikaflex - Cemetery Niche Wall	(159.96)
Credit Card	25/08/2026	Australia Day Council of WA	Australia Day Merchandise - Australia Day Event	(261.45)
Deputy Chief Executive Officer - Jonathan Fathers Total				**(2,773.56)**
Manager of Works - Allen Hicks				
Credit Card	29/07/2026	Brett's Truck Parts	Spare Wheel Carrier - Isuzu Truck (P16)	(389.93)
Credit Card	5/08/2026	eBay	Gas Struts - Multi Tyre Roller (P49)	(32.45)
Credit Card	12/08/2026	Werko	Disposable Respirator Face Mask - Works Protective Equipment	(82.45)
Manager of Works - Allen Hicks Total				**(504.83)**
Manager of Finance - Donna Fawcett				
Credit Card	3/08/2026	Paul Carroll Shoes	HCP Client Expense - Homecare	(169.00)
Manager of Finance - Donna Fawcett Total				**(169.00)**
Fees and Charges				
Fees and Charges Total				**0.00**
Credit Card List of Payments Total				**(9,966.39)**

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

Fuel Card List of Payments

Chq/EFT	Date	Name	Description	Amount
EFT18006	06/08/2026	BP Australia Pty Ltd	Monthly Card Fees / Diesel - Bushfire Risk Mitigation Coordinator	(384.25)
EFT18015	06/08/2026	Great Southern Fuel Supply	Unleaded Fuel - Darkan Homecare Vehicle (P86)	(94.30)
Fuel Card List of Payments Total				**(478.55)**
Transaction Card - Payments Total				**(10,444.94)**

8.1.4 CHIEF EXECUTIVE OFFICER'S REPORT – JULY / AUGUST 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:

Shire involvement in search efforts

Officers wish to reiterate the comments of the Acting President thanking their community for their dedication in the search efforts in August. The Shire joined everyone in the community as part of these efforts including participating in the search directly and reviewing CCTV footage.

Senate Standing Committee on Community Affairs - Inquiry Into Support At Home Program

The Acting President and CEO travelled to Perth to give evidence before the Senate Standing Committee on Community Affairs - Inquiry Into Support At Home Program. The inquiry provided an opportunity to highlight the practical consequences of the distorted aged care market and the abandonment of the Commonwealth Government's reform program.

House of Representatives Standing Committee on Regional Development, Infrastructure and Transport Inquiry into Local Government Funding

The following day the Acting President and CEO travelled to Northam to give evidence at the House of Representatives Standing Committee on Regional Development, Infrastructure and Transport Inquiry into Local Government Funding. The key message to the Committee was that regional local governments were diverting funding to non-core services because of gaps in government and market provision caused by geography. Representatives from a panel of local governments from our region noted that our communities were financially sustainable, innovative and resilient.

Development Application – Foodworks Liquor outlet

The Development Application lodged by Foodworks to operate as liquor outlet has been promoted widely to ensure that thorough community engagement occurs. The application has generated some interest in the community.

The application is being assessed by the Shire's planning consultants and will be included in the agenda for the October Ordinary Council Meeting.

WALGA Convention meetings

The WALGA Convention provides an opportunity for the Shire in meeting with Perth-based stakeholders in person. Meetings have been scheduled with Worksafe; DPLH to discuss South West Native Title; and with CBH.

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

Date	Meeting attended
19 August	Sheds musical proposal– meeting with Wagin Agricultural Society
21 August	Meeting with WA Health regarding Waratah lodge lease
24 August	Acciona
25 August	Main Roads
25 Augst	Audit, Risk and Improvement Committee
25 August	Ordinary Council Meeting
27 August	Commonwealth Government Senate Standing Committee on Community Affairs References committee - Inquiry into Support at Home program
28 August	Commonwealth Government House of Representatives Standing Committee on Regional Development, Infrastructure and Transport Inquiry into Local Government Funding
2 September	Landinsights (Shire planning consultants)
2 September	ScreenWest
4 September	2026 WA Dirt Kart State Titles
9 September	Shire of Boddington to view Emergency Coordinator Truck
9 September	Arts Narrogin

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

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

Below is the register of the Delegations undertaken:

Delegation	Exercised by	Date	Matter
36	CEO	19-Aug-26	Small Debt Write Off (6 Debits - $5.47)

20	CEO	20-Aug-26	Creditor Payment
20	CEO	27-Aug-26	Creditor Payment - Payroll
20	CEO	27-Aug-26	Creditor Payment
20	CEO	03-Sep-26	Creditor Payment
20	CEO	10-Sep-26	Creditor Payment
20	CEO	10-Sep-26	Creditor Payment - Payroll
20	CEO	17-Sep-26	Creditor Payment

CONSULTATION/COMMUNICATION

As detailed above

STATUTORY/LEGAL IMPLICATIONS

Nil.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority.

8.1.5 CHIEF BUSHFIRE CONTROL OFFICER

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil.
DISCLOSURE OF INTEREST:	The Chief Executive Officer has declared a financial interest in the matter because one proposal put forward by Brigade Captains is for the CEO to perform the role as part of the CEO employment contract. The nature and extent of the interest is that it relates to the CEO's employment.

OFFICER RECOMMENDATION

That Council

1. **NOTES that Council risks being unable to appoint a person to the role of Chief Bush Fire Control Officer**

2. **Having regard to its role under section 2.7 of the *Local Government Act 1995*, including its responsibility for determining local government policy, services and the allocation of resources, RESOLVES that the position of Chief Bush Fire Control Officer is a voluntary appointment and is not a salaried position under section 5.36 of the Act**

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

BRIEF SUMMARY

The purpose of this report is for Council to note the risks and implications associated with the likely non-appointment of a person to the role of Chief Bush Fire Control Officer.

BACKGROUND/COMMENT

Local governments are responsible for the management and organisation of bush fire volunteers.

Section 38 of the *Bush Fires Act 1954* provides that:

> *"A local government may from time to time appoint such persons as it thinks necessary to be its bush fire control officers under and for the purposes of this Act, and of those officers shall subject to section 38A(2) appoint 2 as the Chief Bush Fire Control Officer and the Deputy Chief Bush Fire Control Officer who shall be first and second in seniority of those officers, and subject thereto*

may determine the respective seniority of the other bush fire control officers appointed by it."

The Shire of Wagin *Bush Fire Brigades Local Law 2023* provides that the Chief Bush Fire Control Officer has primary managerial responsibility for the organisation and maintenance of bush fire brigades. The law further states that the duties of the Chief Bush Fire Control Officer include—

a. provide leadership to volunteer bush fire brigades;

b. monitor bush fire brigades' resourcing, equipment (including protective clothing) and training levels and report thereon with recommendations at least once a year to the local government;

c. liaise with the local government concerning fire prevention / suppression matters generally and directions to be issued by the local government to bush fire control officers (including those who issue permits to burn) bush fire brigades or brigade officers;

d. ensure that bush fire brigades are registered with the local government and that lists of brigade members are maintained.

In practice the CBFCO works hand in hand with the Shire to ensure that volunteer brigades are suitably equipped and prepared. When a fire occurs the CBFCO W assumes overall control of the local government's bushfire response and directs firefighting operations.

The CBFCO coordinates bushfire brigades, allocates resources, determines suppression strategies and requests additional support from neighbouring brigades, DFES or other agencies where required.

It is important to distinguish between the roles of Incident Controller and CBFCO. The first Fire Control Officer on scene will typically become the Incident Controller and direct fireground operations, the CBFCO's role is to coordinate and support the broader response, ensuring that brigades, personnel, equipment and external resources are available and effectively deployed as the incident develops.

The Shire of Wagin has been ably served by the last two CBFCO.

There is a real risk that the district may not have a person willing and able to perform the role in the near future.

At the March 2026 BFAC Meeting the current CBFCO agreed to remain in the role until April 2027. This occurred only after no other FCO nominated for the role.

The discussion at the meeting reflected the reluctance to take on the role. The reluctance likely takes several forms:

- commercial pressures
- perceived and actual work load
- concerns that the CBFCO is not adequately supported by peer FCOs

- concerns regarding protections for volunteers from an insurance, WHS and liability perspective
- perceived and actual pressure from DFES and other regulators to increase professionalism of brigades

The challenge with FCOs has persisted for some time. An observation possible is that FCOs rely heavily on the CBFCO to perform the Incident Controller role. In short, when a fire occurs everyone wants to put out the fire but no-one wants to be in charge.

At the same time there has been a deterioration in the relationship between DFES and the Shire. The Shire has long advocated for a replacement for the Piesseville Fire Appliance which is not fit for purpose. This process has stalled within DFES. The Shire has also had difficulty with DFES in the timely servicing of radios; recognising training of long time FCOs; administration of grants funds; and in support for WHS matters and post incident support.

It should also be noted that the Shire has taken active steps in recent years to reduce the administrative burden placed upon the CBFCO and volunteer Fire Control Officers. The Shire's Community Development Officer has effectively undertaken many of the functions commonly associated with a Community Emergency Services Manager (CESM), providing day-to-day administrative support to brigades, coordinating training and meetings, assisting with grant administration, maintaining records and undertaking a wide range of tasks that would traditionally fall to volunteer officers. This support has been provided despite the Shire not receiving the benefit of a dedicated DFES-funded CESM position.

In addition, the Shire has sought to minimise the administrative demands placed upon the CBFCO. The Shire requested that DFES correspondence be directed through the Shire administration in the first instance, allowing officers to deal with administrative matters and only escalate those matters requiring operational consideration by the CBFCO. The Shire has also established systems to ensure continuity of communication when the CBFCO is unavailable, including arrangements that allow calls directed to the CBFCO to be rerouted to alternative contacts. These measures have been implemented specifically to reduce the burden on volunteer leaders and improve the sustainability of the role.

While other local governments in the state provide a nominal payment for the role, the feedback that the Shire has received indicates that this would not be an incentive for someone to step up.

At the March 2026 BFAC meeting the CBFCO issue was deferred to an October 2026 BFAC meeting. Potential CBFCO were contacted and their interest assessed. A wider call for nominations was put forward in the FCO group and the wider community.

There has been very little interest in taking the role in the near term.

Council should note that it is unlikely that the issue will be resolved and the October 2026 BFAC meeting and needs to understand the consequences of that.

Under section 38 of the *Bush Fires Act 1954*, a local government is required to appoint a Chief Bush Fire Control Officer (CBFCO) and a Deputy Chief Bush Fire Control Officer. If a vacancy occurs in either position, the local government must fill the vacancy within one month. Where the local government fails or neglects to make an appointment within that timeframe, the FES Commissioner may formally require the local government to appoint a person to the vacant office within a further one-month period.

If the local government still fails to comply with that requirement, the FES Commissioner may step in and appoint a person directly to the vacant office. The legislation specifically provides that the Commissioner may appoint a person who is not employed by the Department, ensuring that the district continues to have a properly appointed statutory bushfire authority.

DFES have advised the Shire that its power is discretionary and from that the Shire takes that to mean that DFES views the issue as the Shire's to fix alone.

DFES has not offered any assistance in the matter to date.

The viewpoint put forward by several FCO at the March 2025 BFAC meeting is that the CBFCO role should be performed by a Shire employee, namely the CEO.

Officers reject this proposal in the strongest possible terms for the following reasons:

1. ***The role is a statutory volunteer leadership position and not an employment role***

The Chief Bush Fire Control Officer (CBFCO) is a statutory office established under the *Bush Fires Act 1954* and a central component of the volunteer bushfire brigade structure established under the Shire of Wagin Bush Fire Brigades Local Law 2023.

Appointing a Shire employee would blur the distinction between a statutory office holder, a volunteer emergency services leader and a local government employee, creating uncertainty regarding authority, accountability and governance.

2. ***The appointment would reinforce the existing reluctance of FCOs to assume incident command responsibilities***

Feedback received through the Bush Fire Advisory Committee process indicates that many Fire Control Officers are comfortable participating in firefighting operations but are reluctant to assume the role of Incident Controller. Appointing a Shire employee as CBFCO risks further embedding the perception that operational command and incident management are the responsibility of a single individual rather than the responsibility of the first qualified Fire Control Officer on scene. This approach may weaken leadership development within the volunteer ranks and further reduce the willingness of Fire Control Officers to exercise command when required.

3. ***There are unresolved insurance, liability and legal protection considerations***

While the emergency services legislation provides broad protections for persons acting in good faith under the emergency services legislation, the interaction between those protections, volunteer firefighter arrangements, workers compensation, local government insurance and employment law remains unclear where a person simultaneously acts as an employee, a statutory office holder and an operational fire controller. The Shire is aware of previous insurance decisions where membership status within the brigade structure was a determining factor in the acceptance of a claim. Creating an employee-CBFCO model therefore introduces additional uncertainty regarding insurance coverage and legal protections that does not currently exist within the traditional volunteer model.

4. ***Significant industrial relations, work health and safety and duty of care obligations would arise***

If the CBFCO role formed part of a position of employment, the Shire would assume direct responsibility for managing working hours, fatigue, psychological health, fitness for work, incident exposure and after-hours emergency response obligations. Questions would arise regarding on-call arrangements, overtime, stand-by payments, emergency call-outs, extended fireground deployments, recovery periods and the management of fatigue during prolonged incidents.

Recent findings of the Western Australian Industrial Relations Commission have highlighted the distinction between volunteer bush fire brigades and local government workforces and recognised that brigades operate through their own volunteer governance structures rather than as direct extensions of local government employment arrangements.

5. ***The position would create a substantial and ongoing financial commitment***

A salaried CBFCO position would require remuneration commensurate with the responsibilities and availability expected of the role. In addition to salary costs, the Shire would likely incur costs associated with on-call allowances, overtime, vehicle usage, training, equipment, professional development, backfilling during leave periods and succession planning. Establishing a paid CBFCO position would effectively convert a volunteer leadership role into an ongoing operational commitment funded entirely by the Shire and may create expectations that are difficult to sustain over the long term.

Alternatively incorporating the CBFCO role into a senior employee position would create additional obligations relating to availability, after-hours response, fatigue management, fitness for work, workers compensation and work health and safety. While there may be no immediate additional salary cost, the arrangement would effectively transfer a volunteer leadership role into the responsibilities of a Shire employee, creating ongoing organisational, industrial and duty-of-care considerations that do not arise under the traditional volunteer model.

6. ***It may weaken volunteer ownership of the bushfire service***

The volunteer bushfire brigade system relies upon local leadership, local knowledge and the willingness of volunteers to accept responsibility for protecting their communities. The effectiveness of a CBFCO often stems from their standing within the brigade network and the confidence placed in them by Fire Control Officers and brigade members. There is a risk that appointing a Shire employee to the role may be perceived as shifting responsibility for bushfire leadership from volunteers to the local government, potentially reducing volunteer ownership, engagement and accountability within the brigade structure.

7. ***It does not address the underlying succession problem***

The fundamental issue facing the Shire is not the absence of a person capable of performing bushfire coordination functions. The issue is the lack of suitably experienced and willing volunteers prepared to assume leadership and incident management responsibilities within the existing bushfire brigade structure. Appointing a Shire employee may temporarily resolve the immediate statutory requirement to fill the office of CBFCO, but it does not address the broader challenges of succession planning, leadership development, incident command capability and volunteer engagement. There is a significant risk that the appointment would merely transfer the problem from the volunteer sector to the local government without resolving the underlying causes.

What it means to not a have a CBFCO?

The practical consequence of not appointing a Chief Bush Fire Control Officer cannot be dismissed as a simple administrative vacancy. The current bushfire response system within the district relies heavily upon the CBFCO to provide leadership, coordination and support to Fire Control Officers and volunteer brigades. While brigades may continue to attend incidents, the Shire cannot assume that the existing level of operational capability, coordination and leadership will be maintained in the absence of a suitably qualified and respected officer to fulfil that role.

The reality is that the district has already experienced difficulty attracting volunteers willing to assume leadership positions. Discussions at the Bush Fire Advisory Committee have highlighted a reluctance amongst Fire Control Officers to undertake Incident Controller responsibilities, with many relying upon the CBFCO to provide operational guidance and leadership during significant incidents. The inability to identify a successor suggests that the issue extends beyond a single appointment and may reflect a broader decline in volunteer leadership capacity throughout the bushfire service.

From an emergency management perspective, the absence of a CBFCO increases the risk that incidents are managed in a fragmented manner, with no single individual responsible for district-wide coordination, resource mobilisation, inter-agency liaison and strategic oversight. During major or prolonged incidents, these functions are critical to ensuring that volunteer brigades operate as part of a coordinated emergency response rather than as isolated units responding independently.

More fundamentally, the inability to appoint a CBFCO raises questions regarding the long-term sustainability of the district's volunteer bushfire model. The challenge is not simply whether the district has sufficient volunteers willing to fight fires, but whether it has sufficient volunteers willing to lead, coordinate and assume responsibility for the management of those responses. If the community is unable to provide people willing to undertake these leadership functions, the consequences will extend beyond governance and directly impact the district's ability to safely and effectively respond to bushfire emergencies.

Where this leaves the Shire?

The position facing the Shire is concerning. While the current CBFCO has indicated a willingness to remain in the role until April 2027, this should not be interpreted as resolving the issue. The current arrangement relies entirely upon the continued willingness and availability of a single volunteer to remain in a demanding statutory leadership role despite the absence of any identified successor. There is no guarantee that circumstances will not change prior to April 2027 and the Shire must acknowledge the possibility that the position could become vacant at any time.

For the upcoming fire season, the district retains the benefit of an experienced and capable CBFCO. However, the events leading to the current extension of tenure are significant. The incumbent agreed to continue only after no alternative nominations were received from within the Fire Control Officer network. Subsequent approaches to potential candidates and broader calls for nominations have likewise produced no interest. The issue confronting the Shire is therefore not a future problem. It is a current problem that has been temporarily deferred.

The inability to identify a successor creates a genuine emergency management risk. The district's bushfire response arrangements currently rely upon a leadership model that appears increasingly difficult to sustain. While brigades may continue to respond to incidents and Fire Control Officers may continue to undertake operational functions, there is no clear pathway to replace the district's most senior volunteer bushfire leader. Should the current CBFCO stand aside, become unavailable or simply decide that they have fulfilled their commitment, the Shire may find itself without a suitably qualified and willing person prepared to assume the role.

Under the existing WHS structure without a CBFCO a key question for a CEO would be is it responsible as the PCBU to allow fire incident response using brigades to occur at all?

Officers are seeking a clear Council position ahead of the October 2026 Bush Fire Advisory Committee meeting. In the officer's view, the role of Chief Bush Fire Control Officer should remain a volunteer appointment and the focus of future discussions should be on identifying and developing volunteer leadership within the district. Council is therefore requested to clearly articulate its expectations to the Bush Fire Advisory Committee and challenge the committee to bring forward a practical succession pathway for consideration.

CONSULTATION/COMMUNICATION

Conversations have occurred through various channels with potential nominees.

STATUTORY/LEGAL IMPLICATIONS

As detailed.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There are no immediate financial implications

STRATEGIC IMPLICATIONS

Building agricultural and support industries

VOTING REQUIREMENTS

Simple Majority

8.1.6 CORPORATE BUSINESS PLAN 2026-2030

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	August 2026 - 5711
DISCLOSURE OF INTEREST:	Nil
ATTACHMENTS:	Draft Corporate Business Plan 2026-2036

OFFICER RECOMMENDATION

That Council ADOPTS the draft Corporate Business Plan 2026-2030

BRIEF SUMMARY

The purpose of this report is for Council to consider adoption of the Corporate Business Plan 2026-2030 following the opportunity provided to Elected Members to review the draft document and submit comments or suggested amendments.

BACKGROUND/COMMENT

At the August 2026 Ordinary Council Meeting, Council considered a draft Corporate Business Plan 2026-2030 and resolved to note the draft plan and provide Elected Members with an opportunity to submit comments and suggested amendments to the Chief Executive Officer prior to formal adoption.

No submissions, comments, or feedback were received from Elected Members during the review period.

As no amendments were proposed, the Corporate Business Plan 2026-2030 remains unchanged from the draft previously presented to Council. The Plan has been developed to implement the objectives and strategies contained within the recently adopted Strategic Community Plan and satisfies the requirements of Regulation 19DA of the Local Government (Administration) Regulations 1996.

Officers therefore recommend that Council formally adopt the Corporate Business Plan 2026-2030.

CONSULTATION/COMMUNICATION

As detailed.

STATUTORY/LEGAL IMPLICATIONS

The adoption of a Corporate Business Plan is a legislative requirement under the *Local Government (Administration) Regulations 1996*.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

The Corporate Business Plan 2026-2030 supports the implementation of the Strategic Community Plan and aligns with Council's strategic objectives.

VOTING REQUIREMENTS

Absolute Majority

CORPORATE BUSINESS PLAN

2026-2030

Table of Contents

Introduction

The Shire of Wagin Corporate Business Plan 2026-2030 represents the Shire's statement of priorities to deliver the vision of the Strategic Community Plan 2026-2036.

The Corporate Business Plan has been prepared with the Shire's resource constraints and the potential of the organisation in mind. The Corporate Business Plan draws on past informing strategies and identifies the further work required in long-term financial planning, asset management and workforce planning.

Strategic Context

The Shire's Strategic Community Plan 2026-2036 articulates the aspirations and vision for the community. The Strategic Community Plan is the primary guiding document for the Shire and sets out the priorities and focus areas that this Corporate Business Plan will address.

Community Strategic Vision

Cultivating prosperity and wellbeing through connectivity and community

Focus Areas

Building agricultural and support industries

- Roads
- Emergency management
- Waste management
- Planning, land and economic development

Supporting our community age, especially by aging in place

- Homecare and medical services support
- Municipal facilities
- Footpaths, kerbs, parks and gardens
- Regulatory services

Risk Management

The Shire is committed to managing risk appropriately. In planning and undertaking activities the Shire considers options that reduce the seek to reduce the likelihood of harm to the community and the Shire.

Review and monitoring

The Corporate Business Plan is regularly revised and refined to ensure its currency. Annually the Corporate Business Plan is reviewed as part of the Shire's budget preparation. This review ensures that the activities identified to deliver on Council's priorities are relevant and responsive to community needs, remain aligned to strategic intent and are cognisant of changes in the community and organisation including the risk profile.

These annual reviews provide an opportunity to further integrate asset management, workforce planning and long-term financial planning into the Corporate Business Plan as organisational capacity increases.

Building agricultural and support industries

Roads

Action	2026-27	2027-28	2028-29	2029-30	2030+
Heavy vehicle optimisation – work with Main Roads to identify opportunities	X	X	X	X	X
Ballagin Road – Reconstruct Seal Widen	X	X	X	X	X
Beaufort Road - Reconstruct Seal Widen	X	X	X	X	X
Bockaring Road – Reconstruct Seal Widen	X	X	X		
Norring Rd - Reconstruct Seal Widen	X	X	X		
Steward Rd – Seal Widen	X				
Jalaron Rd – Reseal	X	X	X		
Ben Ord Rd – Reconstruct Seal Widen	X	X	X		
Bullock Hills Rd – Reseal	X	X			
Lime Lake West Rd – Gravel Sheet	X	X	X	X	
Robinson Rd – Gravel Sheet	X				
Padbury Lane - Reseal	X				
Bullock Hills Rd- Gravel Shoulders	X				
Norring – reconstruct seal widen	X	X	X		
Nobles Rd – resheet		X			
Bullock Hills Rd- reseal	X				
Dongolocking Rd - reseal		X	X	X	X
Unicorn St – reseal		X			
Wendell St – reseal		X			
Vernal St – reseal		X			

Emergency management

Action	2026-27	2027-28	2028-29	2029-30	2030+
Equip volunteer brigades	X	X	X	X	X
Coordinate emergency recovery	X	X	X	X	X
Wedgecarrup Hall upgrade	X				
Enforce bush fire notice requirements	X	X	X	X	X
Obtain funding for Bushfire Risk Mitigation Program	X	X	X	X	X
Improve water access for emergency response		X	X		

Waste management

Action	2026-27	2027-28	2028-29	2029-30	2030+
Kerbside waste collection	X	X	X	X	X
Commence preparations of the graduated refuse site closure and assist Council to determine future approach for waste collection and refuse site management	X				

Planning, land and economic development

Action	2026-27	2027-28	2028-29	2029-30	2030+
Rezone Old Roads Board Building for commercial use	X	X			
Pursue an electric vehicle charging facility at no cost to the Shire	X				
Operate the Caravan Park	X	X	X	X	X
Create opportunities for economic development through strategic use of Shire land holdings	X				
Maintain the aerodrome	X	X	X	X	X
Implement revisions to the Shire's Local Planning Scheme following adoption of the Local Planning Strategy		X	X	X	X
Operate CCTV in partnership with law enforcement agencies	X	X	X	X	X
Support arts and events that contribute to vibrancy	X	X	X	X	X
Deliver transport and licencing services on behalf of Transport WA	X	X	X	X	X
Explore opportunities for creation of a Park Home Development in Reserve 8821	X	X			

Supporting our community age, especially by aging in place

Homecare, public health and medical services support

Action	2026-27	2027-28	2028-29	2029-30	2030+
Support contractual delivery of General Practitioner services	X	X	X	X	X
Ensure that high quality homecare services are available and provide guidance to council to inform alignment with efficient and effective service delivery needs	X	X	X	X	X
Advocate for better medical care for Wagin residents and participate in the District Hospital Advisory Committee	X	X	X	X	X
Investigate software solutions to better capture homecare service delivery data	X	X	X	X	X
Deliver Homecare services – CHSP – Personal Care	X	X	X	X	X
Deliver Homecare services – CHSP – Transport	X	X	X	X	X
Deliver Homecare services – CHSP – Domestic Assistance	X	X	X	X	X
Deliver Homecare services – CHSP – Home or community general respite	X	X	X	X	X
Deliver Homecare services – CHSP – Meal delivery	X	X	X	X	X
Deliver Homecare services – CHSP – Nursing	X	X	X	X	X
Deliver Homecare services – CHSP – Meal preparation	X	X	X	X	X
Deliver Homecare services – CHSP – Group social support	X	X	X	X	X
Deliver Homecare services – CHSP – individual social support	X	X	X	X	X
Deliver Homecare services – SAH – Nursing Care	X	X	X	X	X
Deliver Homecare services – SAH – Personal Care	X	X	X	X	X
Deliver Homecare services – SAH – Social Support and Community Engagement Individual	X	X	X	X	X
Deliver Homecare services – SAH – Transport < 60km	X	X	X	X	X
Deliver Homecare services – SAH – Transport > 60km	X	X	X	X	X
Deliver Homecare services – SAH – Domestic Assistance	X	X	X	X	X
Mosquito management	X	X	X	X	X

Municipal facilities

Action	2026-27	2027-28	2028-29	2029-30	2030+
Operate the Swimming pool	X	X	X	X	X
Operate the library	X	X	X	X	X
Maintain halls	X	X	X	X	X
Operate the Gym	X	X	X	X	X
Maintain the Showgrounds, including sporting facilities	X	X	X	X	X
Prepare a Cemetery Masterplan	X				
Maintain the Cemetery	X	X	X	X	X
Operate the electronic sign	X	X	X	X	X
Determine direction for pump track and where applicable apply for funding	X				
Celebrate 100th year of the Wagin Town Hall		X			

Footpaths, kerbs, parks and gardens

Action	2026-27	2027-28	2028-29	2029-30	2030+
Footpath – Ballagin Street north of Sidar	X	X			
Footpath – Trenton Street – Theta to Tudhoe	X				
Footpath – Theta Street – Thornton to Trenton	X				
Footpath – Khedive - North of Ware		X			
Kerbing Ventnor St (Ware to Warwick)	X				
Lukin St footpath (Tudhoe to Trenton)		X			
Kerbing - Trenton Street - Theta to Tudhoe (south)	X				
Kerbing – Thornton Street south side	X				
Kerbing - Theta street - both sides	X				
Parks and gardens	X	X	X	X	X
Maintain street trees	X	X	X	X	X
Maintain town entries	X	X	X	X	X

Regulatory services

Action	2026-27	2027-28	2028-29	2029-30	2030+
Planning services	X	X	X	X	X
Building services	X	X	X	X	X
Environmental health services	X	X	X	X	X
Ranger services	X	X	X	X	X
Heritage services	X	X	X	X	X

Building the Shire's Capacity to Deliver

Action	2026-27	2027-28	2028-29	2029-30	2030+
Implement the new Enterprise Resource Planning Software	X	X			
Implement the staff accommodation strategy	X	X			
Refurbishment of the Shire's Administration Centre Building			X	X	X
Maintain the depot	X	X	X	X	X
Maintain the pound	X	X	X	X	X
Explore opportunities for shared services	X				
Maximise water harvesting	X	X	X		
Maintain the Shire's website	X	X	X	X	X
Participate in internships and trainee programs	X	X	X	X	X
Ensure that the Shire delivers on Occupational Health and Safety obligations	X	X	X	X	X
Support staff training based on organisational need	X	X	X	X	X
Ensure the currency of policy and procedures	X	X	X	X	X
Ensure the appropriateness of financial management and purchasing practice and systems	X	X	X	X	X

8.1.7 REGIONAL HOUSING SUPPORT FUND BUSINSS PLAN

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	November 2025 – 5543
DISCLOSURE OF INTEREST:	Nil
ATTACHMENTS:	Regional Housing Support Fund Business Plan

OFFICER RECOMMENDATION

That Council:

1. **RECEIVES the Regional Housing Support Fund Business Plan prepared in accordance with section 3.59 of the *Local Government Act 1995*;**
2. **AUTHORISES the Chief Executive Officer to give public notice of the proposed major land transaction and make the Business Plan available for public inspection in accordance with section 3.59(4) of the *Local Government Act 1995*;**
3. **NOTES that any submissions received will be presented for Council's consideration**

BRIEF SUMMARY

In anticipation of the Regional Housing Support Fund grant agreement being provided to the Shire, Officers propose that Council authorise the public advertising of a business plan

BACKGROUND/COMMENT

In July 2025 Council adopted a Staff Accommodation Strategy which identified the need to progressively replace ageing staff housing with modern, fit-for-purpose dwellings to support workforce attraction and retention.

The strategy contemplated the disposal of a number of older residential properties and their replacement with modular homes. While Council supported the strategic direction, implementation was constrained by the funding gap between the anticipated proceeds from property sales and the cost of replacement dwellings.

In August 2026 the State Government announced that the Shire had been successful in securing funding through the Regional Housing Support Fund. The grant funding provides an opportunity to substantially complete the accommodation renewal program previously identified by Council.

Since adoption of the strategy, the Shire has already commenced renewal of its housing portfolio through the acquisition of two modular dwellings. The Regional Housing Support Fund project proposes the sale of four existing Shire-owned houses and the acquisition of four replacement modular homes on freehold land already owned by the Shire.

As the total value of the land transactions associated with the project exceeds the threshold prescribed under section 3.59 of the Local Government Act 1995, Council is required to prepare and publicly advertise a Business Plan before proceeding with the proposed undertaking.

The attached Regional Housing Support Fund Business Plan addresses the matters prescribed by section 3.59(3) of the Act, including:

- the expected effect on the provision of local government services;
- the expected effect on other persons providing facilities and services within the district;
- the expected financial effect on the Shire;
- the expected effect on the Shire's strategic planning objectives; and
- the Shire's capacity to manage the undertaking.

While the Shire is awaiting the formal grant agreement, Officers consider sufficient information is available to commence the statutory consultation process. The advertising of the Business Plan is a legislative requirement that will need to be completed regardless of the final timing provisions contained within the funding agreement.

Commencing the advertising process now allows the Shire to use the intervening period productively while awaiting grant documentation and reduces the risk of delays once the funding agreement is executed. Should the final grant agreement result in any material change to the project scope, timing, funding arrangements or obligations, those matters can be incorporated into the subsequent report to Council.

It is important to note that the decision currently before Council is limited to authorising public advertising of the Regional Housing Support Fund Business Plan and inviting submissions from the community. Council is not being asked to approve the sale of any properties, enter into contracts for additional dwellings, or otherwise proceed with the proposed undertaking at this time.

Following the completion of the statutory consultation period, consideration of submissions received, and review of the final grant agreement, a further report will be presented to Council. At that time Council will be able to determine whether the proposed transaction should proceed and on what terms.

CONSULTATION/COMMUNICATION

Nil.

STATUTORY/LEGAL IMPLICATIONS

Section 3.59 of the Local Government Act 1995 requires a local government to prepare a business plan before entering into a major land transaction or a transaction preparatory to a major land transaction.

The legislation further requires:

- Statewide public notice of the proposed undertaking;
- Public availability of the business plan;
- Publication on the Shire website; and
- A submission period of not less than six weeks.

If Council resolves to advertise the proposal on 22 September 2026 and notice is published on 23 September 2026, submissions may close no earlier than 4 November 2026.

Final consideration of the proposed transaction must occur following completion of the public consultation process

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority

Regional Housing Support Fund Business Plan

Prepared in accordance with section 3.59 of the Local Government Act 1995

Business Plan

September 2026

Introduction

The provision of suitable staff accommodation as a critical component of its Employee Value Proposition (EVP), directly impacting its ability to attract and retain key personnel.

The current staff housing portfolio, with an average construction year of 1982, requires significant revitalisation. Many properties are over forty years old and no longer meet modern executive standards or the diverse needs of Shire staff.

In August 2026 the State Government announced that the Shire had been successful in its application for grant funding as part of the Regional Housing Support Fund.

The Shire's application by in large would see the completion of the Staff Accommodation Strategy adopted by Council in July 2025. That Strategy involved the sale of existing housing stock and the construction of new modular dwellings.

Previously Council did not proceed with the Strategy because of the cost funding the gap between the sale of existing stock and the purchase of new stock. The Shire's Regional Housing Support Fund grant is intended to meet that gap.

As the Shire has already commenced with acquiring two of the six new modular homes contemplated by the Strategy, the Regional Housing Support Fund grant will meet the difference between the sale of four existing Shire properties and the purchase of four new modular homes on freehold land owned by the Shire.

Legislative basis

This Business Plan has been prepared in accordance with Section 3.59 of the *Local Government Act 1995* (WA). Section 3.59(2) requires a local government to prepare a business plan before entering into a "major land transaction" or a land transaction that is preparatory to a major land transaction.

A "land transaction" is defined as an agreement under which a local government is to acquire or dispose of an interest in land, or develop land. Such a transaction is classified as "major" if the total value of the consideration and anything done by the local government to achieve its purpose exceeds a prescribed amount.

The Shire of Wagin's Regional Housing Support Fund project the sale of existing stock and the construction of new modular homes. While the Shire does not intend to produce profit, over the course of the strategy's delivery the sale of land is anticipated to exceed the threshold where a business plan is required.

Section 3.59(3) stipulates that the business plan must include an overall assessment of the undertaking and provide details of:

- its expected effect on the provision of facilities and services by the local government
- its expected effect on other persons providing facilities and services in the district;
- its expected financial effect on the local government;
- its expected effect on matters referred to in the local government's current plan prepared under section 5.56; and
- the ability of the local government to manage the undertaking or the performance of the transaction

Section 3.59(4) requires the local government to give Statewide public notice of the proposed transaction and the business plan, make the plan available for public inspection, publish it on the official website, and allow at least six weeks for public submissions.

The expected effect on the provision of facilities and services by the local government

The purpose of the staff accommodation strategy is to provide appropriate housing as part of the Shire's EVP that will enable the Shire to attract and retain key personnel.

This will have an indirect effect on the provision of public facilities and local government services through the improved ability to attract qualified and experienced personnel.

By modernising the housing stock, the Shire is better equipped to meet its obligations and strategic goals related to its workforce.

Implementing this plan will embed a more rigorous asset management approach to staff housing. This includes better planning for maintenance, renewal, and financial sustainability of these assets, which is a service the Shire provides to itself to ensure long-term operational capability.

The expected effect on other persons providing facilities and services in the district:

The implementation of the staff accommodation strategy is anticipated to have benefits for the community through local and regional builders, contractors, suppliers, and tradespeople, thereby stimulating local economic activity. It will also provide business for real estate and legal practitioners through the disposal of older Shire housing stock.

The sale of older Shire properties will add to the housing stock available for purchase in the general market, potentially benefiting private buyers.

The expected financial effect on the local government

The cost of the four modular homes is anticipated to be $2,009,000.

The sale of the properties based on 2025 valuations is $1,600,000.

The value of the State Government grant is $400,900.

Accordingly, the renewal program should be cost neutral to the Shire.

The Shire's received quotes for the modular properties is below the anticipated figure, albeit there are exclusions which result in the figure being higher than initially costed.

At the same time the anticipated income from the sale of properties is estimated to be higher than the valuations obtained in 2025.

The expected effect on matters referred to in the local government's current plan prepared under section 5.56

The Shire's Strategic Community Plan sets out two themes to guide direction into the future:

- Building agriculture and support industries
- Supporting our community age, especially by aging in place.

The Staff Accommodation Strategy directly supports these strategic themes by strengthening the Shire's ability to attract and retain a capable workforce. Access to quality staff housing is a critical factor in recruiting professional, technical and management staff to regional communities. By providing modern accommodation, the Shire will be better placed to maintain the organisational capacity required to deliver services, infrastructure and initiatives that support the local agricultural sector and broader economic development objectives.

Accordingly, the proposed transaction is consistent with and supports the achievement of the objectives and outcomes identified in the Shire's Strategic Community Plan and associated corporate planning documents.

The ability of the local government to manage the undertaking or the performance of the transaction

The Shire recognises that the implementation of the staff accommodation strategy will require investment of time and resource. The Shire has commenced the construction of the two properties at Omdurman St and has learned from the experience preparing the Wagin Cottage Homes blocks.

An Advisory Group has been established to supplement the Shire's knowledge and experience.

Council has a key role in the oversight of delivering of the Strategy and with each budget determines whether to proceed on the planned course or amend the pathway.

Procurement will be conducted in strict accordance with the provisions of the *Local Government Act 1995*. This means that public tenders will be called for procurement that exceeds the $250,000 and that purchases over $100,000 will be resolved by Council in accordance with Council's purchasing policy.

Implementation of the accommodation strategy will be dependent on future decisions

How to comment

Comment on this Business Plan can be provided in writing to the Shire of Wagin at shire@wagin.wa.gov.au by **Friday, 6 November 2026.**

8.2 DEPUTY CHIEF EXECUTIVE OFFICER

8.2.1 DEPUTY CHIEF EXECUTIVE OFFICER'S REPORT – SEPTEMBER 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:

- Overseeing rates raising and despatch of rates notices
- Various end of year finance matters and government returns
- Assist with preparation of Annual Financial Statements and audit material. Tis includes, calculation of Landfill Asset Retirement Obligation and Provision Methodology for auditor review
- Start gathering material for Annual Report
- Co-ordinate responses to enquiries from Landgate regarding the 2027 GRV revaluation
- Continue annual staff performance review process
- Formalise MOU with Cat Haven for taking cats
- Finalise letter to resident with excess cats
- Assist LGIS with information writ of Summons filed with the District Court relating to personal injuries from a fall.
- Assist with various issues relating to plans for modular dwellings

- Loan Application to WATC - 2 modular houses
- Finalise lease documents with Wagin Motorcycle Club and seek approval from Minister for Lands for the lease
- ICT co-ordination
- Oversee ranger issues
- Building maintenance co-ordination

Meetings / Events:

- C.A.T.S. Stakeholder Reference Group Meeting
- Community budget requests
- Meet with Evoke Homes regarding site planning
- Teams meeting with Department of Health re renewal of lease on Waratah Lodge

Building Permits

Building permits issued for August were as follows:

PERMIT #	OWNER	BUILDER	PROJECT ADDRESS	DESCRIPTION	VALUE	FEES PAYABLE
100005	Wade Longmuir	Owner Builder	7 Nenke Street	Shed	$44,500	$204.05
100006	Shire of Wagin	Evoke Living Homes	3 Omdurman Street	2 Dwellings	$967,300.00	$3,163.07

Building Maintenance

The Building Maintenance Officer has been working on the following:

Facility	Description
5 Omdurman St	Liaise with plumber re new hot water system, Install new Dektite Flu seal
Cancanning water tan	Install replacement battery in sensor
Caravan Park	Remove Honour box from laundry, Reset circuit breaker, Install new hand soap dispensers in toilets, Refurbish taps for caravan park (external taps), Put up new payment signs, Fix leaking taps around camp ground
Cemetery	Make niche wall plaque installation jig, Install sample plaque and backing plate, Measure and plan out for plaques and backing plates, Drill remaining backing plates for Niche wall, Finish prep on backing plates (drilling and deburring)
Community Centre	Take rubbish from Community Centre shed to tip
Community Gym	Check electric door strike for operation
Sportsgrounds Other	Put up new RV Park payment signs etc
Medical Centre	Fix stuck flush button in toilet, Check and fix leak in toilet, Check leaking sink in medical centre public toilet, Change blown lights in Chiro office, Replace flickering light medical centre
Miscellaneous	Test sound system - No faults found
NAB Building	Investigate leak into solicitors office through window and above door, Seal window NAB Building, Wet wall installation prep work on existing walls, Seal window for water leak
Other Halls	Measure up and draw site plan Wedgecarrup Hall
Rec Centre	Put up soap dispensers in Rec Centre, Put up netball goals
Sports Ground Buildings	Check Dog trials kiosk, Fix broken stormwater pipe back of cricket pavilion
Sports Ground Public Toilets	Make brackets for soap dispensers, Fit soap dispensers in cricket pavilion toilets, Remove vandalised door - hockey pav toilets, Replace leaking pan cone rubbers in Trot’s toilets, Call out to check hot water issue in men’s showers, replace broken shower head in men’s showers

Town Hall (Home Care)	Locate source of smell - Homecare offices
Town Square Main.	Reboot big screen
Town Square Toilets	Unblock toilet
Wetlands Park Toilets	Source urinal push button for wetlands toilet, Install new flush button for men's urinal, Put up Awning frames, Replace broken toilet seat
Works Depot	Instal new vice in workshop

COMMUNITY OFFICER

Social Media Update

The Shire of Wagin Facebook page has posted 13 times since the last report, with the most views recorded on the media release about the Wagin community's massive effort in searching for Jim Ballantyne.

There were about 600 views on Instagram for the month, the most popular being the 'Our Author Event' at the library followed by the Kart Club State Title and rounding out our top three for the month was The Central District Sheepdog Trials. It was great to see that 3 events are quite different from each other, so our audience is of all age groups and interests.

Australia Day

Applications for grant funding have been submitted for the full $15,000 which includes $10,000 for the event itself and $5k for an indigenous component. This part is a result in correspondence going to various aboriginal members of our community asking for input and suggestions to support the application.

The breakfast will include music provided by Rewind 2 Play, who will be playing from 7.30am with breaks for presentations and speeches, to wind up at 11am.

Wagin Memorial Swimming Pool

Plans are underway for the season start on 1 November with the pre-season inspection identifying some requirements to be completed prior to opening.

This season we will have two pool managers working 7 days on / 7 days off as the hours have proved fatiguing for one person to do them all. Reid and Yvette will be sharing the role.

The new chlorination system will be installed this month which is a significant item and will reduce the workload for the pool managers and ensure a safer pump room. We have also arranged the replacement of the final worn shade sail, making the previous three long single sails into 3 sections of 4 sails, brighter colours to support the school faction colours.

Electronic Sign

The sign has proved an important tool during the recent emergency situation in the search for Jim Ballantyne. Advice on the current situation remains running through the presentation.

Bushfire preparation update

We have purchased solar powered CCTV cameras which have been installed at our emergency water tank locations to ensure water security is maintained, which is also supported by the installation of a water level monitoring system, accessible via a phone app.

Additional funding has been sought from Western Power for each brigade, based on the recommendations from the FCO's.

Transportable lighting towers have also been purchased which can be utilised for any emergency situation, as well as for events like street carnival. The three towers are battery powered and can run for up to 40 hours (on 10%).

New Meter box for major venues

The upgraded meter box is being installed this week which supplies power to the entire sportsground.

This will ensure safety of anyone working with power and ensure that future plans for sportsground upgrades (i.e. oval lighting) can happen.

RANGER SERVICES

The Shire of Narrogin rangers visited twice in August.

The property where an application has been made for additional cats under the Shire of Wagin Cat Local Law 2025 was attended. The applicant had sent several cats to the Cat Haven. Trapping is under way for the feral cats that have been attending the house and rangers have instructed the applicant to stop feeding the cats outside.

Rangers also visited a property on Delyanine Road where horses have been escaping onto the road. The gate reported on in July has been repaired and no horses were evident on the road.

Rangers attended a property in Sidar Street where a barking dog complaint had been received and a letter was sent to the owner.

CARAVAN PARK

Caravan park and Sportsground RV area booking nights over August is shown below. A large number of RV sites was booked out in early August for the dog trials.

	Week 1	**Week 2**	**Week 3**	**Week 4**	**Total**
Caravan Park	80	76	73	106	335
Sportsground RV Area	82	3	3	6	94

WAGIN LIBRARY AND GALLERY

Library Update

- The Library Assistant will be attending Regional WA Library Consortium annual meeting on Thursday the 15 of October at Albany Public Library.
- Loneliness Awareness Week was held during 3-9 August. Wagin Library hosted a Loneliness Awareness Tim Tam and Coffee chit chat Afternoon on 7 August. One patron attended and enjoyed a coffee, biscuit and chat.
- National Science Week 2026 took place from 15 Saturday to Sunday 23 August 2026. Wagin library hosted a STEM activity on Friday the 21st 3:30pm-4:30pm. Two experiments under the theme of colours were held. Unfortunately, there was no turn out for this activity.
- SLWA Monthly Book Exchange for August was received with 39 new items added to our collection. This includes, 13 Fiction Books, 7 Non-Fiction Books, 8 Junior Kindergarten books, 4 Junior Fiction and 7 DVDs.

Library Regular Activities

- Knit and Natters on every Thursday.
- Wagin Library & Gallery Book Club held on Saturdays. Five patrons attended on 8 August and enjoyed their afternoon with a snack and a coffee.
- Story Time is held every Wednesday and Friday. Story Time Saturday Mornings is held for parents and children who are not able to make it during the week.
- Children's colouring in and drawing activities is held every Tuesday.
- Board Game Morning held every week. This is for both children and adults.
- Playgroup Storytime/Rhyme time once a term at Playgroup.
- Waratah Lodge regular readers' weekly exchange of books, DVDs, etc. is ongoing.
- Wagin Hospital Homebound visiting program available as required.

Library Statistics

	August 2026	**July 2026**
Patron Visits	260	272
Phone Transactions	17	7
Inter Library Loans	11	18
Community Connections	20	40
Guest Wi-Fi Usage	33	20

Tablet Usage	18	12

The Library and Gallery Facebook page has posted 8 times since 10August, with the 'fun fact Friday' and event activity flyers. The library posts are average views have risen again this month, with the most popular post being about the Author event for the book 'Light Horsemen & Cameleers' which was a terrific event.

HOMECARE

Wagin Homecare Manager's Report

The Homecare bus has continued to provide valuable social engagement opportunities for clients throughout August. A fully booked bus trip travelled to Kodja Place where participants enjoyed a museum tour followed by lunch at the Cockatoo Café. Another group attended the Belvedere Homestead Nursery and Narrogin Nursery and Café, where clients were able to purchase spring seedlings and enjoy a social outing.

Feedback from participants was overwhelmingly positive, and appreciation is extended to the staff at Kodja Place, Belvedere Homestead Nursery, and Narrogin Nursery for their hospitality and welcoming service.

Sector Updates

On 20 August 2026, the Minister for Health and Ageing announced that the Commonwealth Home Support Programme (CHSP) will be extended for a further two years until 30 June 2029.

Wagin Homecare currently delivers CHSP services to more than 100 residents across the district. These services provide vital entry-level support, including transport, domestic assistance, meals, social support, and other services that assist older people to remain living independently in their homes.

During the reporting period, the Homecare Manager attended the following sector meetings and advocacy activities:

- Support at Home Senate Committee Inquiry in Perth alongside the Acting Shire President and Chief Executive Officer.
- National Local Government CHSP Community of Practice online session.
- CHSP Alliance Summit online session.
- Ageing Australia National Home and Community Care Forum online session.

These forums provided updates on aged care reforms, ongoing implementation of the Support at Home Program, and advocacy relating to the sustainability of regional aged care services including the CHSP program.

Staff Development

Homecare staff attended a professional development day at Narrogin Gasworx, where industry representatives demonstrated a range of assistive technology and equipment designed to support older people to maintain independence and safety in their homes.

Equipment showcased included the latest electric wheelchairs, mobility scooters (gophers), lift chairs, and adjustable electric beds. The session provided staff with valuable knowledge to support clients in accessing suitable assistive technology solutions.

Gardening Service Update

Homecare Gardener Dave will retire on 22 September 2026 following 3 years of dedicated service to the Homecare community.

The newly appointed Gardener, Greg, has commenced a handover process with Dave and has been working alongside him over recent weeks to ensure continuity of service. Pleasingly, there will be no changes to existing client gardening schedules following this transition.

An audit of Homecare gardening equipment has recently been undertaken. Whilst key equipment including the lawn mower, whipper snipper, blower, and chainsaw have been serviced and remain in good working order, additional purchases will be required to fully equip the gardening trailer when Greg assumes responsibility for the service. Replacement and supplementary equipment requirements will be incorporated into operational planning and budgeting.

Financials (to 31 August 2026)

Budget actual figures have been provided below. EOM operating income of $67,177 is $62,283 less than the EOM budget figure of $129,460. Income is under budget on the CHSP Grant ($20K) and Support at Home Grant ($39K) as both are running one month behind. August values received in September total $55,117.

EOM operating expenditure is $122,911, which is $53,664 less than the EOM budget figure of $176,575, almost fully attributable to staffing costs. Maintenance & Gardening costs are running over budget due to the transition from contract gardener to in house.

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		117.385		65,199	52.186	44%
E082015		Maintenance & Gardening		25,000		25,000		4,807		10,484	(5,677)	(118%)
E082030		Superannuation		73.803		73.803		14.192		9,297	4.895	34%
E082035		Other Expenses		8,000		8,000		1,330		229	1,101	83%
E082040		Traveling - Mileage		15.000		15.000		2.500		2,083	417	17%
E082045		Staff Training		5,000		5,000		832		497	335	40%
E082055		Subscriptions		2,000		2,000		332		2,028	(1,696)	(511%)
E082060		Postage & Freight		1,500		1,500		250		435	(185)	(74%)
E082063		Telephone Expenses		3,000		3,000		500		421	79	16%
E082065		Printing & Stationery		2,000		2,000		332		59	273	82%
E082070		Insurance		20,706		20,706		10,353		9,858	495	5%
E082075		Building Maintenance		6,000		6,000		996		131	865	87%
E082080		Plant & Equipment Mtce		16,000		16,000		2,664		4,614	(1,950)	(73%)
E082083		Computer Equipment and Support		12,000		12,000		1,998		1,116	882	44%
E082085		Consumable Supplies		3,000		3,000		500		489	11	2%
E082090		Homecare Equipment and Catering Supplies		1,000		1,000		166		0	166	100%
E082095		Support at Home Expenses		54,000		54,000		8,998		8,679	319	4%
E082100		Administration Allocated		20,937		20,937		3,488		3,490	(2)	(0%)
E082105		Fringe Benefits Tax		6,000		6,000		1,000		0	1,000	100%
E082120		Loss on Sale of Asset		922		922		152		0	152	100%
E082190		Depreciation - Homecare		22,812		22,812		3,800		3,802	(2)	(0%)
OPERATING REVENUE												
I082010		CHSP Grant	342,312		342,312		57,052		36,978		(20,074)	(35%)
I082020		CHSP Fee for Service	51,278		51,278		8,546		6,982		(1,564)	(18%)
I082025		Donations	500		500		82		0		(82)	(100%)
I082031		Homecare - Other Income	10,380		10,380		1,730		0		(1,730)	(100%)
I082040		HCP Client Daily Fee	0		0		0		595		595	0%
I082055		Support at Home Grant	372,310		372,310		62,050		22,623		(39,427)	(64%)
I082060		Grant Income - Other	0		0		0		0		0	0%
SUB-TOTAL			776.780	909.087	776.780	909.087	129.460	176.575	67.177	122.911		
Operating Surplus / (Deficit)						(132,307)		(47,115)		(55,733)		
CAPITAL EXPENDITURE												
E167790		Land and Buildings - Homecare										
E167752		Purchase Plant & Equipment - Homecare Program								0	0.00	0.00%
	PE2706	Homecare Gardeners Ute		22,000		22,000		0		0	0.00	0.00%
	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	129,460	176,575	67,177	122,911		

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.

8.2.2 LOAN 143 – STAFF ACCOMMODATION PROJECT

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.LO.1
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

That the Council:

1. **APPROVES the proposal to take out a ten-year loan from the WA Treasury Corporation of $400,000.00 to be utilised as a contribution towards two 3x2 modular dwellings for staff accommodation.**
2. **AUTHORISES the Shire President and the Chief Executive Officer to affix the Common Seal of the Council to the necessary documentation required by the Western Australian Treasury Corporation to give effect to the loan in Clause 1 above.**

BRIEF SUMMARY

A loan application for $400,000 was submitted to the Western Australian Treasury Corporation (WATC) on 17 August 2026 to assist with the funding of two 3x2 modular dwellings for staff accommodation.

Conditional approval of the loan was received on 31 August 2026.

BACKGROUND/COMMENT

Council has endorsed a staff housing renewal program, commencing with the acquisition of two additional 3x2 modular dwellings.

At its meeting held on 16 December 2025, the Staff Accommodation Advisory Group endorsed a range of 3x2 modular housing designs, following which tenders were invited for the supply and installation of two 3x2 modular homes.

At its meeting held on 24 March 2026, Council accepted a tender from Evoke Living Homes for the supply and installation of two Presto 32 modular homes, to be located at 3 Omdurman Street.

The project has a total budget of approximately $1 million in the 2026/27 financial year and is funded through a combination of approximately $600,000 in reserve funds and a $400,000 loan. Provision for the loan is included in the 2026/27 Annual Budget, with the loan to be repaid over a 10-year term.

The building contract with Evoke Living Homes has been executed, planning approval has been granted, and a building licence has been issued. Preliminary site works are underway, and Evoke Living has commenced procurement of the concrete slabs and window frames in preparation for construction.

CONSULTATION/COMMUNICATION

WA Treasury Corporation

STATUTORY/LEGAL IMPLICATIONS

Section 6.20 of the Local Government Act 1995 provides the ability for a local government to borrow money to perform the functions and exercise the powers conferred on it under the Act or any other written law. A simple majority decision is required if the proposed borrowing is included in the annual budget for the relevant financial year.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

At this point in time, the indicative rate is 5.45%. The actual loan interest rate will be determined and confirmed at the time the loan is drawn down.

Assuming semi-annual repayments, the loan would require two repayments of approximately $26,207 per year, resulting in an annual repayment obligation of $52,414. Over the 10-year term of the loan, total interest costs are estimated at $124,147.

During consideration of the 2026/27 Budget, Council determined that a loan of $400,000 would be sufficient to support the project. While a loan amount of $450,000 had initially been proposed, Council elected to reduce the borrowing requirement to minimise financing costs, resulting in an estimated interest saving of $15,518 over the life of the loan.

A ten-year loan term was selected as an appropriate balance between affordability and minimising interest costs. For comparison, extending the loan term to 20 years would increase total interest payable be approximately $137,618, from $124,147 to $261,765.

STRATEGIC IMPLICATIONS

Corporate Business Plan 2024-2028; Action - Upgrade of staff housing as a recruitment and retention strategy.

VOTING REQUIREMENTS

Simple Majority

8.3 MANAGER OF FINANCE

Nil

8.4 MANAGER OF WORKS

8.4.1 WORKS AND SERVICES REPORT – SEPTEMBER 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

Nil

CONSTRUCTION CREW:

- Maintenance grading of various gravel roads
- Roadside Mulching Lime Lake West 3km west of the Katanning Road.
  Beaufort road 2.9km south of Norring Delyanine rd.
  Cails road 3km south of Beaufort Road
- Gravel sheet 2.2km of lime lake west between the two cattle grids.
- Gravel sheet Beaufort shoulder 1.2km section east of Chester Road
- Solar pumps, stage 3 at weir and at CBH pumping – combined pumps 2,579,000 Liters from the 7.8.2026 to8.9.2026.

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:

Roadside Mulching on Riseborough Road 3.41km section

Bockgaring Road 2.1km section south of Kirk Road

Behn-Ord Road 3.5km section west of Smiths Road

Ballagin Road reconstructed and seal widen 2km section.

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				Sep-26		
PLANT	**OPERATOR**	**PURCHASE DATE**	**KM / HOURS**	**SERVICE DUE**	**REGO**	**COMMENTS**
TANK P-01	CEO	1/11/2025	26897	45000kms	W.1	
ISUZU MUX WAGON P-02	DCEO	11/10/2023	124081	120000 kms	W.001	being traded
ISUZU D MAX P-04	MOW	27/10/2024	57887	65000km	W.1008	
HAVAL 7 - P-05	DOCTOR	1/11/2025	30163	35000km	W.1479	
WCM LOADER P-09	WORKS	30/06/2012	3385	Mar-27	W.10292	
CAT GRADER P-10	WORKS	14/01/2021	6614	6750	W.284	
CASE LOADER P-11	WORKS	1/11/2024	1602	1750 hrs	W.10707	
CAT GRADER P-12	WORKS	1/11/2025	829	1000 hrs	W.041	
KOMATSU EXCAVATOR P-13	WORKS	10/12/2021	676	750 HRS		
ISUZU TRUCK P-14	WORKS	3/12/2019	149941	150000kms	W.1002	Service booked
WN ROLLER P-15	WORKS	6/12/2023	1985	2000 hrs	W.7862	
ISUZU TRUCK P-16	WORKS	21/11/2023	43735	45000kms	W.1012	
MAHINDRA P-17	HANDY MAN	21/03/2022	25581	32000kms	W.10955	
KUBOTA MOWER P-18	WORKS	31/10/2019	886	900 hrs		
VIBE ROLLER P-19	WORKS	3/01/2008	2798	3250	W.841	
JOHN DEERE P-20	WORKS	9/02/2006	5052	5250	W.9618	
ISUZU P-21 (NEW)	WORKS	27/10/2023	39308	45000kms	W.676	
JOHN DEERE P-22	WORKS	10/08/2016	753	950 HRS	W.487	
Toyota UTE P-24	WORKS	1/02/2023	81360	85000kms	W.1010	
TOYOTA UTE P-25	WORKS	25/11/2020	66845	75000kms	W13383	
TRITON UTE P-26	WORKS	14/11/2014	139799	140 000 kms	W.1022	service booked
MAHINDRA P-38	RANGER	13/01/2023	29949	35000 km	W.1044	
BOBCAT P-39	WORKS	17/09/2013	4727	4800 hrs	W.10553	
ISUZU TRUCK P-40	WORKS	29/03/2019	181943	185000 kms	W.437	
ISUZU TRUCK P-42	WORKS	27/10/2023	54822	65000km	W.1015	
TORO MOWER P-43	WORKS	12/09/2013		Fire Damaged		
KUBOTA MOWER P-44	WORKS	1/10/2024	280	300 hrs		
SMALL ROLLER P-45	WORKS	1/12/2024	660	700 hrs		
CAT BACKHOE P-47	WORKS	21/09/2015	7300	7600 hrs	W.10552	
TENNANT SWEEPER P-48	WORKS	16/10/2015	2308	4400 HRS	W.10554	
MULTIPAC ROLLER P-49	WORKS	9/01/2017	647	500 hrs	W.860	
ISUZUUTE - P50	WORKS	12/03/2024	20389	25000 Kms	W.924	
FORKLIFT P-51	WORKS	30/11/2018	16710	7/06/2027	W.10729	
KUBOTA RTV P-52	WORKS	31/10/2019	1258	1200 HRS		
ROVER MOWER P-53	WORKS	5/09/2022	787	850 hrs		
TOYOTA UTE P-85	WORKS	29/10/2020	50847	55000 kms	W.863	
TOYOTA UTE P-94	WORKS	23/10/2019	100310	105000km	W.10796	
2016 Toyota Coaster BUS P-07	COMMUNITY	2016				
H/Care H6 P-27	HOMECARE	2024	30481	35000km		
H/Care Manager Car - P-80	HOMECARE	2024	31539	35000km	W468	
H/Care Bus P-83	HOMECARE	2017	46358	53000 kms		
H/Care Darkan P-86	HOMECARE	2024	296748	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		

8.4.2 TENDERS FOR VEHICLE REPLACEMENTS – DCEO, RANGER AND 2-WAY TIPPING TRUCK

AUTHOR OF REPORT:	Manager of Works
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	
STRATEGIC DOCUMENT REFERENCE:	2026/27 Budget
ATTACHMENTS:	Confidential Attachment: 1 Spreadsheet of Quotes received for each vehicle

OFFICER RECOMMENDATION

That Council:

1. **Accepts the quotation received from Narrogin Isuzu for the supply of one 2x4 MUX diesel for the changeover price of $5,220 excluding GST.**

2. **Accepts the tender received from Southwest Isuzu for the supply of an Isuzu FVZMR-MAS 6-Wheel, 2-Way Tipping Truck Auto, at a changeover price of $145,800 excluding GST.**
   The tendered changeover price is $5,800 above the adopted budget allocation, with the additional amount to be funded from savings realised from the purchase/changeover of the DCEO vehicle.

3. **Rejects the quotations received for the proposed changeover of the Mahindra utility.**

4. **Approves the Ranger's vehicle being replaced with the Works Department's 2020 Toyota utility (P-24), which currently has an odometer reading of 81,360 km.**

5. **Retains the 2022 Mahindra utility, which currently has an odometer reading of 29,949 km, as this represents better value to Council. The Mahindra will be returned to the Works Department for use by the construction crew.**

BRIEF SUMMARY

Quotations and tenders have been received for the replacement/changeover of three Council vehicles: the DCEO vehicle, Ranger's vehicle and the Works Department's 2-way tipping truck. Following assessment of the submissions, officers recommend proceeding with the proposed DCEO vehicle and 2-way tipping truck changeovers, while retaining the Mahindra utility and reallocating the existing Works Department Toyota utility to the Ranger.

CONSULTATION/COMMUNICATION

DCEO Vehicle

Emails were sent to local and non-local dealerships, including Ford, Mazda, GWM, Kia, Hyundai and Isuzu, calling for the changeover price on Council's 2023 Isuzu MUX. Six companies submitted quotations.

The recommended quotation is from Narrogin Isuzu for the supply of one 2x4 MUX diesel at a changeover price of $5,220 excluding GST.

2-Way Tipping Truck

An advertisement was placed on E Quotes on 8th August 2026, calling for the changeover of Council's 2018 Isuzu FVZ 260-300 2-way tipping truck auto. Four companies submitted tenders.

The recommended tender is from Southwest Isuzu for an Isuzu FVZMR-MAS 6-Wheel, 2-Way Tipping Truck Auto, at a changeover price of $145,800 excluding GST. This is $5,800 above the adopted budget allocation, with the additional amount proposed to be funded from savings realised from the DCEO vehicle changeover.

Ranger's Vehicle

Emails were sent to local and non-local dealerships, including Ford, Mazda, GWM and Isuzu, calling for the changeover price on Council's 2022 Mahindra Utility. Four companies submitted quotations.

Following consideration of the quotations, officers recommend that the Mahindra be retained as it represents better value to Council. The Ranger's current vehicle would be replaced with the Works Department's 2020 Toyota utility (P-24), which has an odometer reading of 81,360 km. The Mahindra, with an odometer reading of 29,949 km, would then be returned to the Works Department for use by the construction crew.

STATUTORY/LEGAL IMPLICATIONS

The Tender and quotation provisions within the Local Government Act 1995 and Local Government Regulations apply.

POLICY IMPLICATIONS

Council's Purchasing Policy applies.

FINANCIAL IMPLICATIONS

The 2026/2027 Budget includes the following allocations:

- **DCEO vehicle:** $32,000.00 allocation.
- **2-way tipping truck:** $140,000.00 changeover allocation from Plant Reserve. The recommended tender is $145,800 excluding GST, being $5,800 above the adopted budget allocation.
- **Ranger's vehicle:** $26,000.00 changeover allocation.

The additional $5,800 required for the 2-way tipping truck is proposed to be funded from savings realised from the DCEO vehicle changeover.

STRATEGIC IMPLICATIONS

VOTING REQUIREMENTS

Simple Majority

8.4.3 TENDER FOR CEMENT STABILISING - SEPTEMBER 2026

AUTHOR OF REPORT:	Manager of Works
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	
STRATEGIC DOCUMENT REFERENCE:	2026/27 Budget
ATTACHMENTS:	Confidential Attachment: 1 Spread sheet

OFFICER RECOMMENDATION

That Council ACCEPT the Tender by Stabilised Pavement of Australia to cement stabilise various Areas as per the 2026/27 budget at a cost of $237,493.20 ex GST.

BRIEF SUMMARY

Submissions have been received for the Tender to stabilise various section of rural roads.

BACKGROUND/COMMENT

An advertisement was placed on E-quotes on the 5 August 2026 calling for Tenders to stabilise 41160m² on various rural roads. Four companies submitted tenders.

Officers have conducted an assessment of the bids received. Stabilised Pavement of Australia is the recommended bid based on this assessment. Stabilised Pavement of Australia is part of the WALGA Preferred Supplier Program and can be selected in accordance with section 3.57 of the *Local Government Act 1995*.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

The Tenders provisions within the *Local Government Act 1995* and Local Government Regulation Apply.

POLICY IMPLICATIONS

Councils Purchasing Policy Apply.

FINANCIAL IMPLICATIONS

The Allocations to impact on 2026/2027 Budget

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

8.4.4 TENDER FOR BITUMEN SUPPLY - SEPTEMBER 2026

AUTHOR OF REPORT:	Allen Hicks MOW
SENIOR OFFICER:	Dr Kenneth Parker CEO
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	
STRATEGIC DOCUMENT REFERENCE:	2026/27 Budget
ATTACHMENTS:	CONFIDENTIAL ATTACHMENT: 1 SPREADSHEET

OFFICER RECOMMENDATION

That Council accept the Tender by Boral for the supply and lay bitumen full service including aggregate at a cost of $ 518,418.40 ex GST. (fixed price to June 2027)

BRIEF SUMMARY

Submissions have been received for the Tender to supply and lay bitumen full service including aggregate.

BACKGROUND/COMMENT

An advertisement was placed on the 2nd September 2026 calling for Tenders on E quotes for the supply and spray of 58320m² of hot bitumen, including basalt aggregate. 3 companies submitted tenders.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

The Tenders provisions within the Local Government Act 1995 and Local Government Regulation Apply.

POLICY IMPLICATIONS

Councils Purchasing Policy Apply.

FINANCIAL IMPLICATIONS

1. The Allocations to impact on 2026/2027 Budget
2.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

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 TENDER 01 26-27 - PROVISION OF ERP SOFTWARE

AUTHOR OF REPORT:	Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	IT.CO.3
STRATEGIC DOCUMENT REFERENCE:	Corporate Business Plan 2024-2028
ATTACHMENTS:	1. Evaluation of Submissions 2. Cloud Services Agreement

This report is confidential in accordance with section 5.23(4)(e) of the of the Local Government Act 1995 which addresses information the making public of which would be likely to endanger the security (including cyber-security) of any of the local government's property or operations

13 CLOSURE