



25 — 26

ANNUAL BUDGET
SHIRE OF WAGIN





2025/2026 Budget

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2025/2026 Budget

Executive Summary

The budget comprises expenditure of \$13.6 million including operating expenditure of \$9.6 million and capital expenditure of \$4.0 million. Overall, the budget continues deliver of the Corporate Business Plan including the Shire's capital program and ensures funding for the extensive services provided by the Shire including Homecare.

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

The 2025/26 budget proposes to fund more community budget requests, ensure key facilities like the pool and recreation centre are maintained and improve community safety through investment in additional CCTV capacity.

The budget reflects increases in salary costs resulting from wage decisions. The budget proposes increases to FTE to deliver Homecare and proposes a 1.4 increase in FTE through the employment of a second part-time nurse and four casual staff to deliver Homecare services.

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

Rates Income

In determining the quantum of rates to be raised in 2025/26, the Council has taken a number of factors into consideration such as inflation (Consumer Price Index), increasing local government sector costs (Local Government Cost Index) and wages growth to assist Council in determining the annual percent rate increase.

Given the current levels of CPI and LGCI, in order to keep pace with predicted economic growth, the budget has been formulated with an overall increase of 3.75% in rate revenue.

The minimum rates will increase from \$675 to \$775 (15%). This is for two reasons. First, to achieve greater equity in rating practice with local governments in our area and second as a measure to encourage land activation for minimum rate properties in the townsite. The budget also incorporates a 2.35% on non-minimum rates. The combined minimum and non-minimum rates show a proposed increase of 3.75% yield in revenue.

This year the Shire has continued with differential rating within the GRV category. This followed on from the revaluation of GRV properties carried out by the Valuer General in 2022/23 which saw a wide variance between commercial and residential property value increases. By adopting differential rates, it is possible to set a different rate in the dollar for each sub-group and thereby make a more equitable change for everyone. Rate increases assist in provision of service delivery that meets reasonable community needs.

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

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

Grants

Part of the annual Commonwealth Financial Assistance Grant (\$1,053,778 or 54%) was paid in advance in June 2025 and was classified as 2024/25 income. The remaining figure for 2025/26 is estimated at \$884,210.

Regional Road Group funds of \$468,405 have been allocated to Beaufort, Ballagin and Jaloran Roads.

Roads to Recovery funding of \$499,422 funds will be spent on Bockaring, Bullock Hills and Behn Ord Roads. It is expected that the untied Direct Road Grants amount will increase to \$195,875

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

Grant	2025/26	2024/25
General Purpose Grant	\$1,264,297	\$1,264,297
General Purpose Road Grant	\$657,898	\$657,898
Roads to Recovery	\$499,422	\$549,364
Road Project Grant	\$468,405	\$372,268
Road Direct Grant	\$195,875	\$190,170

Reserve Accounts

The Council commences the new financial year with \$3,882,059 in its reserve accounts. This budget includes transfers to and from reserves and interest with a predicted increase overall in reserve funds of \$678,690. The proposed transfers are shown on page 18 of the budget. The projected closing balance of \$4,560,749 at the end of the 2025/26 financial year.

Debt Servicing

The outstanding loan principal at 1 July 2025 is \$322,250 inclusive of Self - Supporting Loans. The principal repayments for 2025/26 amount to \$76,165 and interest payable \$17,682 (incl Government Guarantee). A new loan of \$1.6million is proposed for the long term staff housing project, leaving a balance of \$1,846,085 at 30 June 2026.

The self- supporting component of the above loan balance as at 1 July 2025 is \$89,992 with principal repayments of \$25,331 and interest of \$4,355. The self-supporting loan balance will be \$64,662 at 30 June 2026.

Capital Works Program

The Capital Works Program totals \$3,930,828. This is split into the following categories:

Land & Buildings	\$1,013,257
Furniture & Equipment	\$133,700
Plant & Equipment	\$739,950
Roads	\$1,535,436
Drainage	\$165,877
Footpaths	\$108,000
Other Infrastructure	\$234,608

The Council's contribution to these works totals \$1,767,434 while the balance of the \$1,263,394 is derived from grant funding and \$900,000 from loan funding. Capital Income includes provision for the sale of vehicles totalling \$215,273.

Capital Expenditure

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

Two new staff houses (3 x 2 modular)	\$900,000
Purchase new Grader	\$430,000
Ballagin Road - Reconstruct Seal Widen (RRG)	\$371,376
Multipac Multi Tyred Roller	\$193,700
Beaufort Road - Reconstruct Seal Widen (RRG)	\$181,015
Bockaring road - Reconstruct Seal Widen (RTR)	\$180,422
Bullock Hills Road - Reconstruct Seal Widen (RTR)	\$180,000
Jaloran Road - Reseal (RRG)	\$150,216
Behn Ord Road - Reconstruct Seal Widen (RTR)	\$139,000
Culvert repairs as needed	\$100,000
Toolibin South Road - Gravel Sheet	\$65,000
CEO - Isuzu MUX	\$61,250
Drought Resilience Project - Grant Expenditure	\$60,000
Thornton Street Footpath - Tarbet to Theta	\$60,000
Behn-Ord Road - Gravel Sheet	\$55,000
Doctor's Vehicle	\$50,000
Ventnor Street Footpath - Ware to Warwick	\$48,000
Vernal Street - Reseal 2 coat	\$42,200
Sportsground Basketball Court Resurfacing	\$40,000
32 Ballagin Street - New colourbond roof	\$30,000
Wetlands - Disabled Parking and Access Ramp	\$30,000
2024/25 - Hunt street - Reseal	\$29,000
Gundaring Road - Gravel widen west side of road (Shire)	\$25,337
2023/24 - Main Drain/Padbury Lane	\$25,000
Thornton Street Kerbing - south side	\$23,907
Ventnor street Kerbing - Ware to Warwick	\$23,907
Swimming Pool - Power Board Main plantroom	\$20,000
Khedive Street Kerbing - Both Sides	\$20,000
Wedgicarrup BFB Water Tank	\$15,300

CCTV -2 Pan Tilt Zoom Cameras for Sportsground	\$15,000
Floor Cleaner - Recreation Centre	\$13,000
Swimming Pool - Replacement Shade sail	\$12,000
Swimming Pool - Replace kiosk carpet with non slip epoxy coating	\$10,000
CCTV -Animal Pound	\$10,000
Wireless Internet - Eric Farrow Pavilion	\$10,000
Depot - High Pressure Cleaner	\$7,700
Rec Centre - Two Burner Griddle / Gas Range Static Oven	\$6,500
New Dishwasher - Recreation Centre	\$5,500
Admin Office - Carpet Replacement (Walkways)	\$5,000
Refurbish SAM trailer to an emergency use trailer	\$5,000

2025/2026 Budget

Statutory Budget

SHIRE OF WAGIN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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

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

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,811,809	2,706,138	2,707,874
Grants, subsidies and contributions		2,043,431	2,307,503	1,237,505
Fees and charges	13	782,913	712,532	746,240
Interest revenue	9(a)	230,462	264,426	231,134
Other revenue		454,218	473,529	417,818
		6,322,833	6,464,128	5,340,571
Expenses				
Employee costs		(3,136,523)	(3,029,550)	(2,972,647)
Materials and contracts		(2,236,781)	(2,088,776)	(1,940,737)
Utility charges		(349,806)	(354,015)	(377,647)
Depreciation	6	(3,439,465)	(3,384,330)	(3,399,260)
Finance costs	9(c)	(17,682)	(18,959)	(21,934)
Insurance		(212,447)	(214,054)	(211,714)
Other expenditure		(212,236)	(171,466)	(200,947)
		(9,604,940)	(9,261,150)	(9,124,886)
		(3,282,107)	(2,797,022)	(3,784,315)
Capital grants, subsidies and contributions		1,263,394	1,521,327	1,735,797
Profit on asset disposals	5	47,008	31,623	10,589
Loss on asset disposals	5	(9,560)	(8,000)	(10,846)
		1,300,842	1,544,950	1,735,540
Net result for the period		(1,981,265)	(1,252,072)	(2,048,775)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,981,265)	(1,252,072)	(2,048,775)

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

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

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		2,811,809	2,695,423	2,704,541
Grants, subsidies and contributions		2,046,081	2,345,864	1,310,489
Fees and charges		782,913	712,532	746,240
Interest revenue		230,462	264,426	231,134
Other revenue		454,218	473,529	417,818
		6,325,483	6,491,774	5,410,222
Payments				
Employee costs		(3,108,063)	(2,985,647)	(2,983,745)
Materials and contracts		(2,224,936)	(1,983,672)	(1,803,055)
Utility charges		(349,806)	(354,015)	(377,647)
Finance costs		(17,682)	(19,350)	(21,809)
Insurance paid		(212,447)	(214,054)	(211,714)
Other expenditure		(212,236)	(171,466)	(200,947)
		(6,125,170)	(5,728,204)	(5,598,917)
Net cash provided by (used in) operating activities	4	200,313	763,570	(188,695)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,886,907)	(915,132)	(1,027,302)
Payments for construction of infrastructure	5(b)	(2,043,921)	(1,715,701)	(2,111,108)
Capital grants, subsidies and contributions		1,267,769	1,540,473	1,702,932
Proceeds from sale of property, plant and equipment	5(a)	215,273	177,655	112,000
Proceeds on financial assets at amortised cost - self supporting loans		25,331	24,507	24,507
Net cash (used in) investing activities		(2,422,455)	(888,199)	(1,298,971)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(76,165)	(72,505)	(72,506)
Proceeds from new borrowings	7(a)	1,600,000	0	0
Net cash provided by (used in) financing activities		1,523,835	(72,505)	(72,506)
Net (decrease) in cash held		(698,306)	(197,134)	(1,560,172)
Cash at beginning of year		5,429,569	5,626,703	5,626,803
Cash and cash equivalents at the end of the year	4	4,731,263	5,429,569	4,066,631

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
General rates	2(a)(i)	2,748,685	2,635,883	2,630,915
Rates excluding general rates	2(a)	63,124	70,256	76,959
Grants, subsidies and contributions		2,043,431	2,307,503	1,237,505
Fees and charges	13	782,913	712,532	746,240
Interest revenue	9(a)	230,462	264,426	231,134
Other revenue		454,218	473,529	417,818
Profit on asset disposals	5	47,008	31,623	10,589
		6,369,841	6,495,752	5,351,160

Expenditure from operating activities

Employee costs		(3,136,523)	(3,029,550)	(2,972,647)
Materials and contracts		(2,236,781)	(2,088,776)	(1,940,737)
Utility charges		(349,806)	(354,015)	(377,647)
Depreciation	6	(3,439,465)	(3,384,330)	(3,399,260)
Finance costs	9(c)	(17,682)	(18,959)	(21,934)
Insurance		(212,447)	(214,054)	(211,714)
Other expenditure		(212,236)	(171,466)	(200,947)
Loss on asset disposals	5	(9,560)	(8,000)	(10,846)
		(9,614,500)	(9,269,150)	(9,135,732)

Non cash amounts excluded from operating activities

	3(c)	3,384,677	3,378,421	3,427,585
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Amount attributable to operating activities

140,018 605,023 (356,987)

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		1,263,394	1,521,327	1,735,797
Proceeds from disposal of property, plant and equipment	5(a)	215,273	177,655	112,000
Proceeds from financial assets at amortised cost - self supporting loans		25,331	24,507	24,507
		1,503,998	1,723,489	1,872,304

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(1,886,907)	(915,132)	(1,027,302)
Payments for construction of infrastructure	5(b)	(2,043,921)	(1,715,701)	(2,111,108)
		(3,930,828)	(2,630,833)	(3,138,410)

Amount attributable to investing activities

(2,426,830) (907,345) (1,266,106)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	1,600,000	0	0
Transfers from reserve accounts	8(a)	266,074	147,163	46,500
		1,866,074	147,163	46,500

Outflows from financing activities

Repayment of borrowings	7(a)	(76,165)	(72,505)	(72,506)
Transfers to reserve accounts	8(a)	(944,764)	(700,892)	(692,228)
		(1,020,929)	(773,397)	(764,734)

Amount attributable to financing activities

845,145 (626,234) (718,234)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	1,441,666	2,370,222	2,341,327
Amount attributable to investing activities		140,018	605,023	(356,987)
Amount attributable to financing activities		(2,426,830)	(907,345)	(1,266,106)
Amount attributable to financing activities		845,145	(626,234)	(718,234)
Surplus/(deficit) remaining after the imposition of general rates	3	0	1,441,666	0

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

SHIRE OF WAGIN
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards*
- *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
- *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
- *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
- *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
- *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
- *Supplier Finance Arrangements: Tier 2 Disclosures*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards*
- *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards*
- *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards*
- *Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-9 Amendments to Australian Accounting Standards*
- *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
- *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
- *(Appendix D) [for for-profit entities]*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
- *(Appendix D) [for not-for-profit and superannuation entities]*
- *AASB 2024-2 Amendments to Australian Accounting Standards*
- *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
- *Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV Non-Commercial	Gross rental valuation	9.5045	677	8,765,908	833,156	0	833,156	817,724	816,817
GRV Commercial	Gross rental valuation	12.6133	67	2,107,993	265,887	0	265,887	200,360	196,300
UV General	Unimproved valuation	0.3293	276	500,954,000	1,649,642	0	1,649,642	1,617,799	1,617,798
UV Commercial energy generation and storage	Unimproved valuation	0.6585	0	0	0	0	0	0	0
Total general rates			1,020	511,827,901	2,748,685	0	2,748,685	2,635,883	2,630,915
(ii) Minimum payment									
		Minimum \$							
GRV Non-Commercial	Gross rental valuation	775.00	135	232,356	104,625	0	104,625	87,626	88,425
GRV Commercial	Gross rental valuation	775.00	22	45,192	17,050	0	17,050	10,276	10,125
UV General	Unimproved valuation	775.00	104	14,643,565	80,600	0	80,600	66,825	66,825
UV Commercial energy generation and storage	Unimproved valuation	775.00	0	0	0	0	0	0	0
Total minimum payments			261	14,921,113	202,275	0	202,275	164,727	165,375
Total general rates and minimum payments			1,281	526,749,014	2,950,960	0	2,950,960	2,800,610	2,796,290
(iii) Ex-gratia rates									
CBH					16,502	0	16,502	15,944	15,944
					2,967,462	0	2,967,462	2,816,554	2,812,234
Discounts (Refer note 2(f))							(154,351)	(108,880)	(103,088)
Write Offs							0	(264)	0
Concessions (Refer note 2(g))							(1,302)	(1,272)	(1,272)
Total rates					2,967,462	0	2,811,809	2,706,139	2,707,874
Instalment plan charges							5,000	2,353	5,000
Instalment plan interest							4,000	3,629	4,500
Late payment of rate or service charge interest							17,500	18,672	8,500
							26,500	24,654	18,000

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

06/10/2025

Option 2 (Two Instalments)

06/10/2025

10/02/2026

Option 3 (Four Instalments)

06/10/2025

08/12/2025

10/02/2026

13/04/2026

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	6/10/2025	0	0.0%	7.0%
Option two				
First instalment	6/10/2025	7.00	5.5%	7.0%
Second instalment	10/02/2026	7.00	5.5%	7.0%
Option three				
First instalment	6/10/2025	7.00	5.5%	7.0%
Second instalment	8/12/2025	7.00	5.5%	7.0%
Third instalment	10/02/2026	7.00	5.5%	7.0%
Fourth instalment	13/04/2026	7.00	5.5%	7.0%

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

(i) Differential general rate

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

(ii) Differential Minimum Payment

There is no differential Minimum Payment. The Minimum Payment has been set at \$775 across all categories.

(d) Variation in Adopted Differential Rates to Local Public Notice

There is no variation between the adopted differential rates and those in the Local Public Notice.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(f) Discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
Rates (Early payment discount)	Rate	5.0%		\$ 108,880	\$ 108,880	\$ 103,088	Rates received in full by the due date - 6th October 2025
Grainfeeds Pty Ltd	Rate	70.0%		8,829	0	0	Council resolution
BW May Pty Ltd (Unigrain)	Rate	70.0%		36,642	0	0	Council resolution
				154,351	108,880	103,088	

(g) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
St John Ambulance	Fee and charge	Waiver	100%	381	\$ 381	\$ 370	\$ 370	1st bin waived, remaining payable	To assist community groups
Wagin Care & Share	Fee and charge	Waiver	100%	381	381	370	370	1st bin waived, remaining payable	To assist community groups
Wagin CWA	Rate	Concession	100%	1,302	1,302	1,272	1,272	Council resolution	To assist community groups
Wagin CWA	Fee and charge	Waiver	100%	381	381	370	370	1st bin waived, remaining payable	To assist community groups
Waratah Lodge (Juniper)	Fee and charge	Waiver	100%	381	381	370	370	1st bin waived, remaining payable	To assist community groups
					2,826	2,752	2,752		

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	4,731,263	5,429,569	4,066,631
	10,819	25,331	22,481
	217,683	215,183	125,163
	45,283	50,283	54,493
	32,056	32,906	57,291
	5,037,104	5,753,272	4,326,059
	(246,973)	(240,980)	(315,096)
	(27,100)	(21,950)	(14,341)
	(94,589)	(105,214)	(60,361)
7	(218,705)	(76,165)	(75,713)
	(586,408)	(540,616)	(456,431)
	(86,365)	(71,365)	(60,956)
	(1,260,140)	(1,056,290)	(982,898)
	3,776,964	4,696,982	3,343,161
3(b)	(3,776,964)	(3,255,316)	(3,343,161)
	0	1,441,666	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

8	(4,560,749)	(3,882,059)	(3,974,059)
	(10,819)	(25,331)	(22,481)
	218,705	76,165	75,713
	575,899	575,909	577,666
	(3,776,964)	(3,255,316)	(3,343,161)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates
- Employee provisions
- Other provisions

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(47,008)	(31,623)	(10,589)
5	9,560	8,000	10,846
6	3,439,465	3,384,330	3,399,260
	(10)	27,718	22,218
	0	(2,525)	0
	(17,330)	(7,666)	5,850
	0	187	0
	3,384,677	3,378,421	3,427,585

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		172,926	1,978,644	482,701
Term deposits		4,558,337	3,450,925	3,583,930
Total cash and cash equivalents		4,731,263	5,429,569	4,066,631
Held as				
- Unrestricted cash and cash equivalents		75,925	1,442,296	32,211
- Restricted cash and cash equivalents		4,655,338	3,987,273	4,034,420
	3(a)	4,731,263	5,429,569	4,066,631
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,655,338	3,987,273	4,034,420
		4,655,338	3,987,273	4,034,420
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	4,560,749	3,882,059	3,974,059
Unspent capital grants, subsidies and contribution liabilities		94,589	105,214	60,361
		4,655,338	3,987,273	4,034,420
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,981,265)	(1,252,072)	(2,048,775)
Depreciation	6	3,439,465	3,384,330	3,399,260
(Profit)/loss on sale of asset	5	(37,448)	(23,623)	257
(Increase)/decrease in receivables		(2,500)	(2,947)	46,667
(Increase)/decrease in contract assets		0	25,534	25,534
(Increase)/decrease in inventories		5,000	(1,155)	(5,365)
(Increase)/decrease in other assets		850	24,385	0
Increase/(decrease) in payables		5,995	81,343	136,598
Increase/(decrease) in contract liabilities		5,150	5,059	(2,550)
Increase/(decrease) in unspent capital grants		(10,625)	8,963	(35,890)
Increase/(decrease) in other provision		15,000	10,183	3,025
Increase/(decrease) in employee provisions		28,460	44,043	(4,525)
Capital grants, subsidies and contributions		(1,267,769)	(1,540,473)	(1,702,932)
Net cash from operating activities		200,313	763,570	(188,696)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

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.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	0	0	0	0	0	(38,000)	30,000	0	(8,000)	5,495	0	0	0	0
Buildings - non-specialised	1,013,257	0	0	0	0	380,393	0	0	0	0	433,257	0	0	0	0
Furniture and equipment	133,700	0	0	0	0	88,680	0	0	0	0	143,550	0	0	0	0
Plant and equipment	739,950	(177,825)	215,273	47,008	(9,560)	446,060	(116,031)	147,655	31,623	0	445,000	(112,257)	112,000	10,589	(10,846)
Total	1,886,907	(177,825)	215,273	47,008	(9,560)	915,132	(154,031)	177,655	31,623	(8,000)	1,027,302	(112,257)	112,000	10,589	(10,846)
(b) Infrastructure															
Infrastructure - roads	1,535,436	0	0	0	0	1,492,420	0	0	0	0	1,603,688	0	0	0	0
Infrastructure - drainage	165,877	0	0	0	0	86,991	0	0	0	0	164,309	0	0	0	0
Other infrastructure and footpaths	342,608	0	0	0	0	136,290	0	0	0	0	343,111	0	0	0	0
Total	2,043,921	0	0	0	0	1,715,701	0	0	0	0	2,111,108	0	0	0	0
Total	3,930,828	(177,825)	215,273	47,008	(9,560)	2,630,833	(154,031)	177,655	31,623	(8,000)	3,138,410	(112,257)	112,000	10,589	(10,846)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

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

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
1,028,951	1,012,251	1,074,686
56,779	55,728	50,902
359,154	353,361	346,558
1,420,192	1,396,043	1,416,812
465,672	460,079	69,348
108,716	106,867	440,954
3,439,465	3,384,330	3,399,260
118,747	112,087	119,791
98,280	97,280	83,015
55,303	55,303	54,840
48,076	48,076	45,600
59,075	59,075	52,845
880,857	867,762	927,780
2,004,343	1,971,063	1,957,194
12,555	12,555	20,895
162,229	161,129	137,300
3,439,465	3,384,330	3,399,260

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

AMORTISATION

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

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

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding	2025/26 Budget Interest Repayments	Actual Principal	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding	2024/25 Actual Interest Repayments	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments
				1 July 2025			30 June 2026		1 July 2024			30 June 2025		1 July 2024			30 June 2025	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Swimming Pool Redevelopment	139	WATC	6.0%	140,704	0	(17,172)	123,532	(7,833)	157,025	0	(16,322)	140,704	(7,599)	157,025	0	(16,322)	140,703	(8,784)
Staff Housing	137	WATC	6.0%	76,683	0	(18,791)	57,892	(4,670)	94,379	0	(17,696)	76,683	(5,178)	94,379	0	(17,696)	76,683	(5,874)
Doctor Housing	138	WATC	5.1%	14,871	0	(14,871)	0	(824)	28,852	0	(13,981)	14,871	(1,416)	28,852	0	(13,981)	14,871	(1,818)
Staff Housing	143	WATC	5.2%	0	1,600,000	0	1,600,000	0	0	0	0	0	0	0	0	0	0	0
				232,258	1,600,000	(50,834)	1,781,424	(13,327)	280,256	0	(47,998)	232,258	(14,193)	280,256	0	(47,999)	232,257	(16,476)
Self Supporting Loans																		
Wagin Ag Society	141	WATC	3.0%	33,978	0	(22,481)	11,497	(1,049)	55,791	0	(21,813)	33,978	(1,475)	55,791	0	(21,813)	33,978	(1,872)
Bowls Club	142	WATC	4.7%	56,014	0	(2,850)	53,164	(3,306)	58,709	0	(2,694)	56,014	(3,291)	58,709	0	(2,694)	56,015	(3,585)
				89,993	0	(25,331)	64,662	(4,355)	114,500	0	(24,507)	89,993	(4,766)	114,500	0	(24,507)	89,993	(5,457)
				322,250	1,600,000	(76,165)	1,846,085	(17,682)	394,755	0	(72,505)	322,250	(18,959)	394,756	0	(72,506)	322,250	(21,933)

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Staff Housing	WATC	Debenture	8	5.2%	\$ 1,600,000	\$ 373,538	\$ 900,000	\$ 700,000
					1,600,000	373,538	900,000	700,000

(c) Unspent borrowings (To be held in Staff Housing Reserve Fund)

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2025/26 Budget	New loans unspent at 30 June 2026	Amount as at 30 June 2026
Loan 143	Staff Housing	2026	\$ 0	\$ 0	\$ 700,000	\$ 700,000
			0	0	700,000	700,000

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	16,000	16,000	15,000
Credit card balance at balance date	0	174	0
Total amount of credit unused	16,000	16,174	15,000
Loan facilities			
Loan facilities in use at balance date	1,846,085	322,250	322,250

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave Reserve	575,899	17,277		593,176	555,448	20,451	0	575,899	555,448	22,218		577,666
(b) Plant Reserve	842,565	25,277	(195,128)	672,714	689,896	152,669	0	842,565	689,896	74,596		764,492
(c) Aerodrome Maintenance & Development Reserve	56,113	1,683		57,796	43,546	12,567	0	56,113	43,547	12,706		56,253
(d) Recreation Centre Equipment Reserve	16,180	485		16,665	15,605	575	0	16,180	15,606	624		16,230
(e) Municipal Buildings Reserve	102,867	3,086		105,953	76,066	26,801	0	102,867	76,066	27,043		103,109
(f) Information Technology Reserve	132,896	3,987		136,883	16,460	116,436	0	132,896	16,460	116,488		132,948
(g) Land Development Reserve	11,817	355		12,172	11,397	420	0	11,817	11,398	456		11,854
(h) Community Bus Reserve	23,504	1,505		25,009	23,309	858	(663)	23,504	23,309	1,932		25,241
(i) Homecare Reserve	18,544	556		19,100	56,465	2,079	(40,000)	18,544	56,465	2,259	(40,000)	18,724
(j) Recreation Development Reserve	311,065	9,332	(30,946)	289,451	280,730	30,335	0	311,065	280,731	31,229		311,960
(k) Refuse Site/Waste Management Reserve	279,153	17,877		297,030	269,240	9,913	0	279,153	269,240	10,770		280,010
(l) Refuse Site Rehabilitation Reserve	214,361	6,431		220,792	187,460	26,901	0	214,361	187,460	27,498		214,958
(m) Water Management Reserve	96,112	20,883		116,995	75,338	20,774	0	96,112	75,339	21,014		96,353
(n) Electronic Sign Reserve	16,324	490		16,814	15,744	580	0	16,324	15,744	630		16,374
(o) Community Gym Reserve	23,361	701		24,062	26,582	3,279	(6,500)	23,361	26,582	3,363	(6,500)	23,445
(p) Sportsground Precinct Redevelopment Reserve	470,066	14,102	(40,000)	444,168	366,575	103,491	0	470,066	366,574	164,663		531,237
(q) Emergency Bushfire Control Reserve	37,205	1,116		38,321	35,884	1,321	0	37,205	35,883	1,435		37,318
(r) Community Events Reserve	19,891	597		20,488	9,540	10,351	0	19,891	9,540	10,382		19,922
(s) Staff Housing Reserve	562,096	816,863		1,378,959	469,803	92,293	0	562,096	469,804	93,792		563,596
(t) Roadwork Reserve	72,040	2,161		74,201	103,239	68,801	(100,000)	72,040	103,239	69,130		172,369
	3,882,059	944,764	(266,074)	4,560,749	3,328,330	700,892	(147,163)	3,882,059	3,328,331	692,228	(46,500)	3,974,059

(b) Reserve Accounts - Purposes

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

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	206,462	239,591	218,134
Late payment of fees and charges *	2,500	2,534	0
Other interest revenue	21,500	22,301	13,000
	230,462	264,426	231,134

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

The net result includes as expenses

(b) Auditors remuneration

Audit services	(42,500)	(39,740)	41,000
	(42,500)	(39,740)	41,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	17,682	18,959	21,933
	17,682	18,959	21,933

(d) Write offs

General rate	1,000	264	5,000
	1,000	264	5,000

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	16,853	16,282	16,282
Meeting attendance fees	5,970	5,955	5,564
Other expenses	1,250	0	1,250
Annual allowance for ICT expenses	1,155	1,155	1,155
Travel and accommodation expenses	100	0	100
	25,328	23,392	24,351
Deputy President's			
Deputy President's allowance	4,214	4,070	4,070
Meeting attendance fees	3,038	3,380	2,925
Other expenses	1,250	0	1,250
Annual allowance for ICT expenses	1,155	1,155	1,155
Travel and accommodation expenses	100	0	100
	9,757	8,605	9,500
Council member 1			
Meeting attendance fees	2,936	3,120	2,925
Other expenses	1,250	0	1,250
Annual allowance for ICT expenses	1,155	1,155	1,155
Travel and accommodation expenses	100	563	100
	5,441	4,838	5,430
Council member 2			
Meeting attendance fees	2,936	975	2,925
Other expenses	1,250	0	1,250
Annual allowance for ICT expenses	1,155	578	1,155
Travel and accommodation expenses	100	0	100
	5,441	1,553	5,430
Council member 3			
Meeting attendance fees	2,936	2,925	2,925
Other expenses	1,250	0	1,250
Annual allowance for ICT expenses	1,155	1,155	1,155
Travel and accommodation expenses	100	0	100
	5,441	4,080	5,430
Council member 4			
Meeting attendance fees	2,936	2,470	2,925
Other expenses	1,250	0	1,250
Annual allowance for ICT expenses	1,155	1,155	1,155
Travel and accommodation expenses	100	0	100
	5,441	3,625	5,430
Council member 5			
Meeting attendance fees	2,936	1,820	2,925
Other expenses	1,250	0	1,250
Annual allowance for ICT expenses	1,155	866	1,155
Travel and accommodation expenses	100	0	100
	5,441	2,686	5,430
Total Council Member Remuneration	62,290	48,779	61,001
President's allowance	16,853	16,282	16,282
Deputy President's allowance	4,214	4,070	4,070
Meeting attendance fees	23,688	20,645	23,114
Other expenses	8,750	0	8,750
Annual allowance for ICT expenses	8,085	7,219	8,085
Travel and accommodation expenses	700	563	700
	62,290	48,779	61,001

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

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

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

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

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

Community amenities

To provide required essential services for the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the Shire and its economic wellbeing

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

Other property and services

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

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

SHIRE OF WAGIN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

13. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	16,000	10,265	20,000
Law, order, public safety	12,700	10,230	12,000
Health	5,107	5,136	4,834
Education and welfare	103,379	87,101	93,104
Community amenities	409,147	398,240	391,446
Recreation and culture	58,795	49,612	60,705
Transport	7,185	9,038	10,964
Economic services	108,000	103,136	116,500
Other property and services	62,600	39,775	36,687
	782,913	712,532	746,240

The Fees & Charges section of the budget details the fees and charges proposed to be imposed by the Shire of Wagin.

2025/2026 Budget

Information Notes

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026

CAPITAL PROJECTS

Account Number	Job Number	Account/Job Description	2024/25 Budget	2024/25 YTD Actual	2025/2026 Budget
			\$	\$	
Land					
Economic Services					
E167465		Creation of Lot 429 Tudhoe Street	(5,495)	0	0
Total - Economic Services			(5,495)	0	0
Total - Land			(5,495)	0	0
Buildings					
Governance					
E167744	B2505	Admin Building - Roof Safety System	(20,000)	0	(10,000)
E167744	B2508	Khediye Street Airconditioner (Doctors Residence)	(6,949)	(6,950)	0
Total - Governance			(26,949)	(6,950)	(10,000)
Health					
Education & Welfare					
Recreation And Culture					
E167780	B2401	Upgrade toilet at sportsground - Disable Access	(10,000)	(71)	0
E167784	B2203	NAB Building	(10,257)	0	(10,257)
E167780	B2501	Recreation Centre - New meter box	(20,000)	0	(20,000)
E167475	B2502	Roads Board Building - Renewal	0	0	0
E167780	B2503	Demolish old and build new Hockey / Cricket Pavilion	(349,000)	(351,797)	0
E167784	B2504	Court House - Create door to Courtyard	(8,000)	0	(8,000)
E167780	B2506	Town Hall - Annex roof repairs	(11,385)	(11,385)	0
E167784	B2507	Rec Centre - Replace Alsynite Roof Sheets	(10,190)	(10,190)	0
E167475	B2602	32 Ballagin Street - New colourbond roof	0	0	(30,000)
E167777	B2607	Swimming Pool - Power Board Main plantroom	0	0	(20,000)
E167777	B2608	Swimming Pool - Replace kiosk carpet with non slip epoxy coating	0	0	(10,000)
Total - Recreation And Culture			(418,832)	(373,443)	(98,257)
Other Property & Services					
E167475	B2604	New Staff House 1 (3 x 2 modular)	0	0	(450,000)
E167475	B2605	New Staff House 2 (3 x 2 modular)	0	0	(450,000)
E167475	B2610	Admin Office - Carpet Replacement (Walkways)	0	0	(5,000)
Total - Other Property & Services			0	0	(905,000)
Total - Buildings			(445,781)	(380,393)	(1,013,257)
Plant & Equipment					
Governance					
E167746	PE2404	2025/26 - CEO - Isuzu MUX	0	0	(61,250)
Total - Governance			0	0	(61,250)
Law, Order & Public Safety					
E167776	PE2601	Refurbish SAM trailer to an emergency use trailer	0	0	(5,000)
Total - Law, Order & Public Safety			0	0	(5,000)
Health					
E167751	PE2602	2025/26 - Doctor's Vehicle	0	0	(50,000)
Total - Health			0	0	(50,000)
Education & Welfare					
E167752	PE2503	Purchase of new Homecare Sedan (P80)	(30,000)	(29,932)	0
E167752	PE2504	Purchase of new Homecare Sedan (P27)	(30,000)	(29,932)	0
E167752	PE2505	Purchase of new Homecare Sedan - Darkan (P86)	(30,000)	(29,932)	0
Total - Education & Welfare			(90,000)	(89,797)	0
Recreation & Culture					
E167769	PE2502	Purchase of new Ride-on Mower (P43)	(45,000)	(39,490)	0
Total - Recreation & Culture			(45,000)	(39,490)	0
Transport					
E167761	PE2501	Purchase of new Loader (P11)	(282,970)	(282,900)	0
E167761	PE2507	Purchase 2017 Bomag Roller.	(32,000)	(32,000)	0
E167761	PE2603	2025/26 - Grader	0	0	(430,000)
E167761	PE2604	2025/26 - Multipac Multi Tyred Roller	0	0	(193,700)
Total - Transport			(314,970)	(314,900)	(623,700)
Total - Plant & Equipment			(449,970)	(444,187)	(739,950)
Furniture & Equipment					
Governance					
E167742	FE2401	New Server - Administration	(66,000)	0	(66,000)
E167742	FE2505	CCTV Server replacement	(20,000)	(20,950)	0
E167742	FE2506	Replace UPS for Server Rack and Extended Battery Module	(12,050)	(13,323)	0
Total - Governance			(98,050)	(34,273)	(66,000)
Law, Order & Public safety					
E167110	FE2504	Speed Safety Signage	(35,000)	(37,970)	0
E167110	FE2603	CCTV - Animal Pound	0	0	(10,000)
Total - Law, Order & Public safety			(35,000)	(37,970)	(10,000)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026
CAPITAL PROJECTS

Account Number	Job Number	Account/Job Description	2024/25 Budget	2024/25 YTD Actual	2025/2026 Budget
Recreation & Culture					
E167286	FE2501	Large Pool chlorinator	(9,000)	(7,641)	0
E167286	FE2502	Small Pool Chlorinator	(5,000)	(3,865)	0
E167756	FE2503	Refurbished Treadmill for Gym	(6,500)	(6,199)	0
E167284	FE2507	Deep Fryers - Recreation Centre	(10,238)	(10,238)	0
E167284	FE2601	Floor Cleaner - Recreation Centre	0	0	(13,000)
E167756	FE2602	CCTV - 2 Pan Tilt Zoom Cameras for Sportsground	0	0	(15,000)
E167756	FE2605	Wireless Internet - Eric Farrow Pavilion	0	0	(10,000)
E167756	FE2606	Rec Centre - Two Burner Griddle / Gas Range Static Oven	0	0	(6,500)
E167284	FE2609	New Dishwasher - Recreation Centre	0	0	(5,500)
Total - Recreation & Culture			(30,738)	(27,942)	(50,000)
Transport					
E167763	FE2604	Depot - Air Filter Cleaner	0	0	0
E167763	FE2607	Depot - High Pressure Cleaner	0	0	(7,700)
Total - Transport			0	0	(7,700)
Total - Furniture & Equipment			(163,788)	(100,186)	(133,700)
Infrastructure - Roads					
Transport					
E167103	CP348	2023/24 - RRG - Ballagin Road (Piesseville - Tarwonga)	(8,500)	(10,792)	0
E167103	CP357	2023/24 - Shire - Main Drain/Padbury Lane	(20,000)	(273)	(25,000)
E167103	CP358	2023/24 - RRG - Dongolocking Road	0	(1,983)	0
E167103	CP362	2023/24 - Shire- Culverts - Various - Extend	0	(1,265)	0
E167103	CP366	2024/25 - RTR - Beaufort Road - Reconstruct seal widen	(180,000)	(182,317)	0
E167103	CP367	2024/25 - RTR - Bullock Hills Road - Reconstruct seal widen	(100,000)	(100,956)	0
E167103	CP368	2024/25 - Shire - Collanilling road - Reconstruct seal failed section	(25,000)	(27,360)	0
E167103	CP369	2024/25 - Shire - Rowells road - Gravel Sheet	(55,000)	(54,574)	0
E167103	CP370	2024/25 - RTR - Behn Ord Road - Reconstruct seal failed section	(62,145)	(63,183)	0
E167103	CP371	2024/25 - RRG - Piesseville-Tarwonga - Reconstruct seal failed section	(155,186)	(155,674)	0
E167103	CP372	2024/25 - Shire - Wagin-Wickepin Road - Gravel Sheet	(45,000)	(40,497)	0
E167103	CP373	2024/25 - Shire - Toolibin South Road - Gravel sheet	(45,000)	(46,083)	0
E167103	CP374	2024/25 - RTR - Ballagin Road - Reconstruct seal widen	(207,219)	(208,713)	0
E167103	CP378	2024/25 - Shire - Thornton Street - Kerbing both sides	(20,000)	(7,124)	(7,422)
E167103	CP379	2024/25 - Shire - Lukin street - Kerbing both sides	(15,000)	(1,901)	(5,616)
E167103	CP380	2024/25 - Shire - Trenton Street - Kerbing north side	(20,000)	(3,684)	(11,018)
E167103	CP381	2024/25 - RRG - Jaloran Street - Reseal 2 coat	(150,216)	(150,258)	0
E167103	CP382	2024/25 - Shire - Vernon street - Reseal 2 coat	0	0	0
E167103	CP383	2024/25 - Shire - Hunt street - Reseal	0	(2,189)	(29,000)
E167105	CP384	2024/25 - Shire - Town Drain - Main Drain/Padury lane (Cement Wall)	(20,000)	(9,471)	0
E167103	CP385	2024/25 - RRG - Dongolocking Road - Reconstruct seal widen	(253,000)	(256,153)	0
E167103	CP386	2024/25 - LRCIP4 - Bullock Hills Road - Reconstruct seal widen	(137,423)	(138,124)	0
E167105	BR3068	2024/25 - Dongolocking Road SLK 10.42 - Culvert replace sleepers (Bridge Funding 2018-19)	(74,251)	(8,374)	(65,877)
E167103	CP387	2024/25 - Shire - Piesseville -Tarwonga - Gravel sheet shoulders	(25,861)	(28,194)	0
E167105	CP388	2024/25 - LRCIP4 - Beaufort Road SLK 7.25 - Extend culvert / replace head wall	(14,107)	(14,386)	0
E167105	CP389	2024/25 - LRCIP4 - Beaufort Road SLK 7.87 - Culvert repairs / replace sleepers	(14,107)	(14,117)	0
E167105	CP390	2024/25 - LRCIP4 - Beaufort Road SLK 6.29 - Culvert repairs / replace sleepers	(35,652)	(35,702)	0
E167105	CP391	2024/25 - Bullock Hills Road SLK 6.36 - Replace head walls	(1,890)	(1,303)	0
E167105	CP392	2024/25 - Bullock Hills Road SLK 6.84 - Extend culvert / replace head wall	(2,400)	(2,151)	0
E167105	CP393	2024/25 - Dongolocking Road SLK 24.16 - Extend culvert / replace head wall	(1,902)	(1,488)	0
E167103	CP394	2024/25 - Boddington Street (SLK 0.00-0.07) - Reconstruct and Seal	(21,510)	(10,402)	0
E167103	CP395	2025/26 - RRG - Beaufort Road - Reconstruct Seal Widen	0	0	(181,015)
E167103	CP396	2025/26 - RTR - Bullock Hills Road - Reconstruct Seal Widen	0	0	(180,000)
E167103	CP397	2025/26 - RTR - Behn Ord Road - Reconstruct Seal Widen	0	0	(139,000)
E167103	CP398	2025/26 - RTR - Bockaring road - Reconstruct Seal Widen	0	0	(180,422)
E167103	CP399	2025/26 - Shire - Gundaring Road - Gravel widen west side of road	0	0	(25,337)
E167103	CP400	2025/26 - Shire - Behn-Ord Road - Gravel Sheet	0	0	(55,000)
E167103	CP401	2025/26 - Shire - Toolibin South Road - Gravel Sheet	0	0	(65,000)
E167103	CP404	2025/26 - Thornton Street Kerbing - south side	0	0	(23,907)
E167103	CP405	2025/26 - Ventnor street Kerbing - Ware to Warwick	0	0	(23,907)
E167103	CP406	2025/26 - Khedive Street Kerbing - Both Sides	0	0	(20,000)
E167103	CP407	2025/26 - RRG - Jaloran Road - Reseal	0	0	(150,216)
E167103	CP408	2025/26 - Shire - Vernal Street - Reseal 2 coat	0	0	(42,200)
E167105	CP411	2025/26 - Shire - Culvert repairs as needed	0	0	(100,000)
E167103	CP410	2025/26 - RRG - Ballagin Road - Reconstruct Seal Widen	0	0	(371,376)
Total - Transport			(1,710,369)	(1,578,689)	(1,701,313)
Total - Infrastructure - Roads			(1,710,369)	(1,578,689)	(1,701,313)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026
CAPITAL PROJECTS

Account Number	Job Number	Account/Job Description	2024/25 Budget	2024/25 YTD Actual	2025/2026 Budget
Account Number	Job Number	Account/Job Description	Budget	YTD Actual	2025/2026 Budget
			\$	\$	
Infrastructure - Other					
Law,Order & Public Safety					
E167112	IO028	250,000L Emergency Water Tank - Wagin Airfield	(11,740)	(1,432)	(10,308)
E167112	IO2501	Sportsground Water Tank	(48,500)	0	(48,500)
E167112	IO2604	Wedgecarrup BFB Water Tank	0	0	(15,300)
Total - Law,Order & Public Safety			(60,240)	(1,432)	(74,108)
Community Amenities					
E167191	IO2504	Wagin Cemetery - New niche wall	(10,000)	0	(10,000)
Total - Community Amenities			(10,000)	0	(10,000)
Recreation & Culture					
E167757	IO2404	Swimming Pool Shade Sail	(20,500)	(21,000)	0
E167757	IO2502	Swimming Pool - Paving repairs under roller track	(8,500)	0	(8,500)
E167758	IO2505	Bojanning Park - Basketball court upgrade	(6,000)	(6,548)	0
E167125	IO2506	Christmas Lights & Decorations	(12,874)	(13,218)	0
E167758	IO2507	Wetlands - Disabled Parking and Access Ramp	0	0	(30,000)
E167757	IO2601	Swimming Pool - Replacement Shadesail	0	0	(12,000)
E167758	IO2602	Drought Resilience Project - Grant Expenditure	0	0	(60,000)
E167757	IO2603	Swimming Pool - Install Swing Gates and Pathway to Filtration System	0	0	0
E167758	IO2605	Sportsground Basketball Court Resurfacing	0	0	(40,000)
Total - Recreation & Culture			(47,874)	(40,766)	(150,500)
Total - Infrastructure - Other			(118,114)	(42,198)	(234,608)
Infrastructure - Footpaths					
Transport					
E167124	CP355	2023/24 - Shire - Arthur Road - Wetlands Horseshoe to Bridge	(24,871)	0	0
E167124	CP375	2024/25 - Shire - Footpath Caravan park to bridge	(17,613)	(18,270)	0
E167124	CP376	2024/25 - Shire - Footpath Trenton Street - Tarbet St to Theta St	(38,765)	(38,845)	0
E167124	CP377	2024/25 - Shire - Footpath Khedive Street - Ware St to Warwick St	(25,143)	(25,471)	0
E167124	CP402	2025/26 - Thornton Street Footpath - Tarbet to Theta	0	0	(60,000)
E167124	CP403	2025/26 - Ventnor Street Footpath - Ware to Warwick	0	0	(48,000)
Total - Infrastructure - Footpaths			(106,392)	(82,586)	(108,000)
Total - Infrastructure - Footpaths			(106,392)	(82,586)	(108,000)
Grand Total					
			(2,999,909)	(2,628,239)	(3,930,828)
Summary by Balance Sheet Category					
Land			(5,495)	0	0
Buildings			(445,781)	(380,393)	(1,013,257)
Furniture & Equipment			(163,788)	(100,186)	(133,700)
Plant & Equipment			(449,970)	(444,187)	(739,950)
Roads			(1,546,060)	(1,491,699)	(1,535,436)
Infrastructure Other			(224,506)	(124,784)	(342,608)
Infrastructure - Drainage			(164,309)	(86,991)	(165,877)
			(2,999,909)	(2,628,239)	(3,930,828)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026
ROADWORKS PROGRAM

CAPITAL RENEWAL	Job #	R-No	DESCRIPTION	COST	RRG	RTR	SHIRE	START	FINISH	LENGTH	DAYS	COMMENTS
Beaufort Road	CP395	2	Reconstruct Seal Widen	181,015	120,677		60,338	6.00	8.00	2.00	15	Ongoing
Bullock Hills Road	CP396	4	Reconstruct Seal Widen	180,000		180,000		12.14	13.54	1.40	15	Finish
Behn Ord Road	CP397	6	Reconstruct Seal Widen	139,000		139,000		0.00	1.20	1.20	15	Ongoing
Bockaring road	CP398	7	Reconstruct Seal Widen	180,422		180,422		0.00	2.00	2.00	15	Ongoing
Gundaring Road	CP399	29	Gravel widen west side of road	25,337			25,337	0.00	0.52	0.52	2	Finish
Behn-Ord Road	CP400	6	Gravel Sheet	55,000			55,000	6.90	9.70	2.80	10	Ongoing
Toolibin South Road	CP401	24	Gravel Sheet	65,000			65,000	6.56	9.56	3.00	10	Ongoing
FOOTPATHS												
Thornton Street	CP402	164	Tarbet to Theta	60,000			60,000	0.00	0.180	180	6	Finish 324 m2
Ventnor Street	CP403	152	Ware to Warwick	48,000			48,000	0.68	0.83	150	4	Finish 270 m2
KERBING												
Thornton Street	CP404	138	south side	23,907			23,907	0.00	0.180	0.18	180	Ongoing
Ventnor street	CP405	152	Ware to Warwick	23,907			23,907	0.68	0.83	0.14	4	Ongoing
Khedive Street	CP406	159	Both Sides	20,000			20,000	0.50	0.75	0.25	5	Finish
RESEALS												
Jaloran Road	CP407	5	Reseal	150,216	100,144		50,072	6.72	8.72	2.00	4	Ongoing
Vernal Street	CP408	169	Reseal 2 coat	42,200			42,200	0.45	0.84	0.39	4	
Hunt Street	CP383	194	Reseal	29,000			29,000	0.00	0.30	229 mts	1	Carry Over
CAPITAL UPGRADE												
Town Drain	CP357		Main Drain/Padury lane	25,000			25,000				20	Various
Culvert repairs	E167105		Various	100,000			100,000					Individual jobs to be set when needed
Ballagin Road	CP410	3	Reconstruct Seal Widen	371,376	247,584		123,792	2.00	4.50	2.00	14	Ongoing
Dongolocking Road	BR3068	BR-3068	Culvert replace sleepers	65,877			65,877	10	10.42		14	C/fwd - Finish
GENERAL WORKS												
Maintenance	E122012		Bridge/Drainage	22,500			22,500					Various
Maintenance	E122005		Unscheduled	135,000			135,000					Various
Maintenance	E122005		Mtce Grade etc	185,000			185,000					Rural Roads
Tavistock Street	T158	158	Clean out main drain	7,900			7,900					All Pipes Technologies
Woolorama Preparation	J048			74,000			74,000					
Rural Tree Pruning	E122007		Clear Widen and form	80,000			80,000				20	Ongoing
			TOTAL	\$ 2,289,657	\$ 468,405	\$ 499,422	\$ 1,321,830					
RURAL TREE PRUNING												
ROAD SIDE MULCHING												
ROAD	No	Description	Shire	START	FINISH	LENGTH	COSTS	DAYS	Grader / Shire	Contract	cost	
Fire Area				0	3.5	3500 mts	2,700	5	11,400	13,500		24,900
Beaufort Road	2	South of Taylors	25,000	9.52	12.22	2700 mts	2,700	2	2,700	6,600		34,300
Bullockhills	4	West of Chester	1,500	2.01	3.12	1100 mts	2,700	1	1,200	2,300		5,000
Collanilling	8	North of Farrow		11.12	11.81	700 mts	2,700		1,100	2,700		3,800
Badgarning	64	East of Nelson		3.65	5.65	2000 mts	2,700	2	1,200	5,400		6,600
Andrews	53	South of Lime Lake		0.24	1.59	1350 mts	2,700	1	1,200	4,200		5,400
Total			\$ 26,500						\$ 18,800	\$ 34,700	\$	80,000

NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30TH JUNE 2026
PLANT PURCHASES & DISPOSALS

PLANT & EQUIPMENT

Governance

CEO - Isuzu MUX

Health

Doctor's Vehicle

Transport

Grader

Multi Tyred Roller

TOTAL PLANT & EQUIPMENT

Plant No.	Rego	Budget Price	Budget Trade in	Budget Net Cost	Purchase GL	Plant Description (Disposal)	Net Book Value	Profit on Sale	Loss on Sale	Proceeds of Sale GL	Asset
		\$	\$	\$			\$	\$	\$		
P01	W1	(61,250)	27,273	(33,977)	E167746	Isuzu D-Max Wagon (2019)	0	27,273	0	I042010	P01Y20
		(61,250)	27,273	(33,977)			0	27,273	0		
P05	W1479	(60,451)	37,000	(23,451)	E167751	Toyota Kluger AWD Hybrid (2021)	27,750	9,250	0	I076004	P05Y21
		(60,451)	37,000	(23,451)			27,750	9,250	0		
P12	W041	(430,000)	130,000	(300,000)	E167761	Komatsu GD655-5 Grader	119,515	10,485	0	I122175	P12Y19
P49	W860	(193,700)	21,000	(172,700)	E167761	Multipac Multi Tyred Roller	30,560	0	(9,560)	I122175	P49
		(623,700)	151,000	(472,700)			150,075	10,485	(9,560)		
		(745,401)	215,273	(530,128)			177,825	47,008	(9,560)		

2025/2026 Budget

Detailed Operating Programs

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**
OPERATING PROGRAMS

COA	Description	Budget	Actual	Budget
	General Purpose Funding			
	Rate Revenue			
I031005	GRV	1,011,844	1,013,117	1,099,043
I031010	GRV Minimums	98,550	98,550	121,675
I031015	UV	1,617,798	1,617,799	1,649,642
I031020	UV Minimums	66,825	66,825	80,600
I031025	GRV Interim Rates	0	4,932	0
I031030	UV Interim Rates	0	(801)	0
I031035	Back Rates	0	187	0
I031040	Ex-Gratia Rates (CBH)	15,944	15,944	16,502
I031045	Discount Allowed	(103,087)	(108,880)	(154,351)
I031050	Instalment Admin Charge	5,000	2,353	5,000
I031055	Account Enquiry Fee	4,000	5,147	5,000
I031060	(Rate & Sdry Debtor Write Offs)	(5,000)	(264)	(1,000)
I031065	Penalty Interest	8,000	17,184	17,000
I031070	Emergency Services Levy	133,735	138,713	143,568
I031075	ESL Penalty Interest	500	1,488	500
I031080	Instalment Interest	4,500	3,629	4,000
I031090	Rate Legal Charges	10,000	2,172	5,000
		2,868,609	2,878,095	2,992,179
E031005	Valuation Expenses	(9,000)	(15,523)	(10,000)
E031010	Legal Costs/Expenses	(1,000)	0	(1,000)
E031015	Title Searches	(500)	(95)	(500)
E031020	Rate Recovery Expenses	(10,000)	(4,190)	(5,000)
E031025	Printing Stationery Postage	(2,000)	(949)	(2,000)
E031030	Emergency Services Levy	(133,735)	(138,035)	(143,568)
E031040	Rate Refunds	(1,000)	0	(1,000)
E031041	Rates & Rubbish Waivers/Concessions	(2,737)	(2,752)	(3,213)
E031100	Administration Allocated	(102,073)	(101,378)	(103,266)
		(262,045)	(262,922)	(269,547)
	Other General Purpose Funding			
I032005	Grants Commission General	184,171	880,856	581,577
I032010	Grants Commission Roads	97,102	421,158	302,633
I032020	Administration Rental	0	0	0
I032025	Photocopies, Publications, PA & Projector Hire	1,000	593	1,000
I032030	Reimbursements	100	0	100
I032040	Bank Interest	85,000	89,966	90,000
I032045	Reserves Interest	133,134	144,377	116,462
I032055	Commissions & Recoups	0	0	0
I032080	Other General Purpose Income	0	0	0
I032086	Debtor Penalty Interest	0	2,534	2,500
I032190	WALGA House Units	0	(3,551)	0
		500,507	1,535,933	1,094,272
E032005	Bank Fees and Charges	(11,000)	(11,518)	(11,000)
E032015	Interest on Loans	0	0	0
E032030	Audit Fees & Other Services	(41,000)	(39,740)	(42,500)
E032035	Administration Allocated	(74,113)	(73,609)	(74,979)
		(126,113)	(124,867)	(128,479)
	Total General Purpose Income	3,369,116	4,414,028	4,086,450
	Total General Purpose Expenditure	(388,158)	(387,789)	(398,026)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**
OPERATING PROGRAMS

COA	Description	Budget	Actual	Budget
	Governance			
	Members of Council			
I041020	Other Income Relating to Members	0	0	0
		0	0	0
E041005	Sitting Fees	(23,114)	(20,645)	(23,689)
E041010	Training	(7,000)	(3,420)	(7,000)
E041015	Members Travelling	(700)	(563)	(700)
E041020	Communication Allowance	(8,085)	(7,219)	(8,085)
E041025	Election Expenses	0	0	(7,500)
E041030	Other Expenses	(2,000)	(3,383)	(4,000)
E041035	Conference Expenses	(10,000)	(7,409)	(7,500)
E041040	Presidents Allowance	(16,282)	(16,283)	(16,853)
E041045	Deputy Presidents Allowance	(4,070)	(4,071)	(4,214)
E041055	Refreshments and Receptions	(12,000)	(7,998)	(10,000)
E041060	Presentations	(2,500)	(134)	(2,500)
E041065	Insurance	(14,483)	(17,811)	(18,000)
E041070	Public Relations	(2,000)	0	0
E041075	Subscriptions	(38,000)	(38,047)	(39,330)
E041100	Administration Allocated	(128,127)	(127,255)	(129,625)
		(268,361)	(254,238)	(278,995)
	Other Governance			
I042030	Profit on Sale of Asset	0	0	27,273
I042045	Admin Reimbursements	5,000	986	5,000
I042050	Paid Parental Leave Reimbursement	0	3,736	0
		5,000	4,722	32,273
E042005	Administration Salaries	(923,428)	(887,596)	(921,572)
E042008	Admin Leave/Wages Liability	0	(36,607)	0
E042010	Administration Superannuation	(123,487)	(119,205)	(132,982)
E042011	Loyalty Allowance	(6,271)	(7,435)	(7,699)
E042012	Housing Allowance Admin	(12,020)	(8,930)	(9,243)
E042015	Insurance	(31,817)	(30,792)	(42,620)
E042020	Staff Training	(15,000)	(12,158)	(15,000)
E042030	Printing & Stationery	(25,000)	(27,952)	(28,000)
E042035	Phone, Fax & Modem	(5,000)	(3,100)	(4,000)
E042040	Office Maintenance	(61,863)	(62,965)	(58,900)
E042045	Advertising	(10,000)	(12,419)	(12,000)
E042050	Office Equipment Maintenance	(3,000)	(1,169)	(2,000)
E042055	Postage & Freight	(5,000)	(7,263)	(5,000)
E042060	Vehicle Running Expenses	(17,000)	(17,974)	(18,000)
E042065	Legal Expenses	(10,000)	(13,472)	(13,000)
E042070	Garden Expenses	(15,000)	(19,740)	(20,000)
E042075	Conference & Training	(10,000)	(7,075)	(7,500)
E042080	Computer Support	(161,463)	(157,996)	(157,685)
E042085	Other Expenses	(10,500)	(10,222)	(10,000)
E042090	Administration Allocated	(219,478)	(217,984)	(222,045)
E042095	Fringe Benefits Tax	(20,238)	(24,741)	(18,000)
E042100	Staff Uniforms	(2,000)	(4,574)	(4,500)
E042115	Cash Round Off Control	0	2	0
E042120	Depreciation - Other Governance	(119,791)	(112,087)	(118,747)
E042125	Less Administration Allocated	1,587,878	1,577,072	1,606,447
		(219,478)	(226,382)	(222,045)
	Total Governance Income	5,000	4,722	32,273
	Total Governance Expenditure	(487,839)	(480,620)	(501,040)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**
OPERATING PROGRAMS

COA	Description	Budget	Actual	Budget
	Law, Order & Public Safety			
	Fire Prevention			
I051010	BFB Operating Grant	53,481	53,481	80,000
I051011	DFES - Capital Projects Grant	0	0	0
I051015	Sale of Fire Maps	50	24	50
I051025	Contributions and Reimbursements	500	12,960	500
I051030	Bush Fire Infringements	2,000	629	1,000
I051035	ESL Admin Fee	4,000	4,000	4,000
I051040	Donations	0	455	0
I051050	SES Other Income	0	0	0
I051070	Other Bushfire Grants Income	0	2,384	0
I051075	SES Operating Grant	25,883	24,588	30,150
		85,914	98,521	115,700
E051005	BFB Operation Expenditure	(71,000)	(139,430)	(80,000)
E051010	Communication Mtce	(5,500)	(6,941)	(5,500)
E051015	Advertising & Other Expenses	(2,500)	(2,798)	(2,500)
E051020	Fire Fighting/Emergency Services Expenses	(10,000)	(36,633)	(10,000)
E051025	Town Block Burn Off	(10,000)	(14,110)	(10,000)
E051040	Other Bushfire Expenditure	(22,000)	(26,385)	(23,600)
E051045	Mt Latham & Condrinning Repeats	(1,000)	(1,103)	(1,000)
E051048	Weather station - Upgrade system and maintenance	0	0	(14,000)
E051060	SES Operation Expenditure	(29,580)	(24,588)	(30,150)
E051100	Administration Allocated	(82,218)	(81,658)	(83,180)
E051190	Depreciation - Fire Prevention	(75,950)	(75,871)	(75,871)
		(309,748)	(409,517)	(335,801)
	Animal Control			
I052005	Dog Fines and Fees	5,000	2,891	5,000
I052006	Cat Fines and Fees	300	0	0
I052010	Hire of Animal Traps	100	102	100
I052015	Dog Registration	4,000	4,099	4,000
I052016	Cat Registration	500	2,485	2,500
I052020	Reimbursements	500	0	0
		10,400	9,577	11,600
E052005	Ranger Salary	(14,657)	(19,005)	(19,220)
E052007	Ranger Telephone	(1,000)	(327)	(500)
E052010	Pound Maintenance	(11,700)	(9,377)	(9,200)
E052015	Dog Control Insurance	(500)	(197)	(500)
E052020	Legal Fees	0	0	(1,500)
E052025	Training & Conference	(500)	(1,127)	(1,000)
E052030	Ranger Services Other	(30,000)	(18,332)	(25,000)
E052035	Administration Allocated	(46,959)	(46,639)	(47,509)
E052190	Depreciation - Animal Control	(3,000)	(3,011)	(4,011)
		(108,316)	(98,015)	(108,440)
	Other Law, Order & Public Safety			
I053005	Abandoned Vehicles/Fines	50	0	50
I053040	Safer Wagin Income	0	0	0
I053055	Reimbursements	0	0	0
I053060	Other law, Order & Public Safety Grants	40,190	0	40,190
		40,240	0	40,240

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**
OPERATING PROGRAMS

COA	Description	Budget	Actual	Budget
E053005	Abandoned Vehicles	(500)	(126)	(500)
E053040	Safer Wagin Expenditure	0	0	0
E053045	CCTV & Security	(8,000)	(4,810)	(5,000)
E053055	Mosquito Control	(5,000)	(6,724)	(7,000)
E053056	Community Water Supply Programme	0	0	0
E053090	Depreciation - Other Law, Order & Public Safety	(4,065)	(18,398)	(18,398)
		(17,565)	(30,058)	(30,898)
	Total Law, Order & Public Safety Income	136,554	108,098	167,540
	Total Law, Order & Public Safety Expenditure	(435,629)	(537,590)	(475,138)
	Health			
	Maternal & Infant Health			
E071005	Medical Centre Mtce - Infant Health Centre	(7,920)	(6,012)	(6,195)
		(7,920)	(6,012)	(6,195)
	Preventative Services - Admin & Inspections			
I074005	Food Licences & Fees	500	655	500
I074015	Contrib. Regional Health Scheme	0	0	0
I074020	Reimbursements	0	0	0
		500	655	500
E074005	EHO Salary	0	0	0
E074008	EHO Leave/Wages Liability	0	18,391	0
E074010	EHO Superannuation	0	0	0
E074015	Other Control Expenses	(7,000)	(1,851)	(3,000)
E074020	EHO/Building Surveyor Vehicle Expenses	0	0	0
E074030	Conferences & Training	0	(445)	0
E074100	Administration Allocated	(43,542)	(43,246)	(44,051)
E074190	Depreciation - Prevent Services	0	0	0
		(50,542)	(27,151)	(47,051)
	Other Health			
I076010	Rent - Medical Centre-Dentist	4,334	4,481	4,607
I076015	Reimbursements - Medical Practice	2,000	2,244	2,300
I076020	Meeting Room Fees	0	0	0
I076025	Sale of Doctor's Vehicle	0	0	0
I076030	Profit on Sale of Asset	0	0	9,250
I076040	Reimbursements - Dr Kumar	1,000	986	1,200
		7,334	7,711	17,357
E076020	Medical Centre Mtce - Dr & Dentist Surgery	(18,552)	(23,874)	(21,175)
E076025	Depreciation - Other Health	(54,840)	(55,303)	(55,303)
E076030	Doctors Vehicle Mtce	(5,000)	(3,445)	(3,000)
E076035	Loss on Sale of Asset	0	0	0
E076040	St Lukes Medical Services	(50,000)	(60,909)	(100,000)
E076055	Doctor Retention & Relocation	0	0	0
E076060	Assets under \$5k	0	0	0
		(128,392)	(143,531)	(179,478)
	Health - Preventative Services			
E077010	Analytical Expenses	(500)	(479)	(535)
		(500)	(479)	(535)
	Total Health Income	7,834	8,366	17,857
	Total Health Expenditure	(187,354)	(177,173)	(233,259)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**
OPERATING PROGRAMS

COA	Description	Budget	Actual	Budget
	Education & Welfare			
	Pre Schools			
I083035	Day Care Lease	8,495	9,515	9,782
I083036	Day Care Reimbursements	10,000	3,907	5,000
		18,495	13,422	14,782
E080010	Kindegarten Maintenance (Daycare)	(11,300)	(10,118)	(10,820)
E080190	Depreciation - Pre-Schools	(25,940)	(25,918)	(25,918)
		(37,240)	(36,036)	(36,738)
	Other Education			
E081030	Contribution - Wagin Youthcare Chaplaincy Program	(2,600)	0	(2,600)
		(2,600)	0	(2,600)
	Homecare Program			
I082010	CHSP Grant	421,034	413,420	345,927
I082015	Meals on Wheels	0	0	0
I082020	CHSP Fee for Service	55,982	50,031	51,807
I082025	Donations	0	455	0
I082030	Government Pay Reimbursement	0	0	0
I082031	Homecare - Other Income	0	0	10,380
I082035	Profit On Sale of Asset	10,589	22,010	0
I082040	HCP Client Daily Fee	28,628	27,554	41,790
I082045	HCP Government Funds	160,659	210,011	367,518
I082050	NDIS Contribution	45,575	49,332	52,919
		722,467	772,813	870,342
E082010	Homecare Salaries	(448,526)	(493,547)	(695,401)
E082013	Homecare Leave/Wages Liability GEN	0	(5,292)	0
E082015	Maintenance & Gardening	(68,389)	(81,882)	(84,748)
E082020	Nursing Salaries	0	0	0
E082025	Care Workers Salaries	0	0	0
E082030	Superannuation	(52,016)	(54,435)	(80,098)
E082035	Other Expenses	(7,000)	(3,687)	(7,000)
E082040	Travelling - Mileage	(25,000)	(11,376)	(15,000)
E082045	Staff Training	(5,500)	(5,150)	(5,500)
E082050	Staff Training Salaries	(31,932)	(299)	0
E082055	Subscriptions	(2,000)	(6,847)	(3,000)
E082060	Postage & Freight	(1,000)	(1,104)	(1,000)
E082063	Telephone Expenses	(1,000)	(2,809)	(3,000)
E082065	Printing & Stationery	(3,000)	(417)	(1,000)
E082070	Insurance	(8,447)	(9,787)	(19,902)
E082075	Building Maintenance	(10,739)	(9,628)	(3,000)
E082080	Plant & Equipment Mtce	(20,000)	(15,136)	(16,000)
E082083	Computer Equipment and Support	(7,000)	(1,069)	(10,000)
E082085	Consumable Supplies	(1,000)	(3,377)	(3,000)
E082090	Homecare Equipment and Catering Supplies	(3,000)	(537)	(1,000)
E082095	HCP Expenses	(20,000)	(51,515)	(76,403)
E082097	NDIS Expenses	0	0	(1,000)
E082100	Administration Allocated	(18,224)	(18,100)	(18,437)
E082110	Meals on Wheels Expenditure	0	0	0
E082120	Loss on Sale of Asset	0	0	0
E082130	Homecare Retention Bonus Expenditure	0	0	0
E082190	Depreciation - Homecare	(19,660)	(22,158)	(22,158)
		(753,433)	(798,152)	(1,066,647)
		(30,966)	(25,339)	(196,305)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**
OPERATING PROGRAMS

COA	Description	Budget	Actual	Budget
	Other Welfare			
I083010	Wagin Frail Aged Reimb	9,472	9,226	9,690
I083040	Seniors Xmas Lunch Income	0	0	0
		9,472	9,226	9,690
E083010	Wagin Frail Aged Exp	(9,472)	(9,677)	(9,690)
E083020	Seniors Xmas Lunch	0	0	0
E083050	Other Welfare Exp	0	0	0
		(9,472)	(9,677)	(9,690)
	Total Education & Welfare Income	750,434	795,461	894,814
	Total Education & Welfare Expenditure	(802,745)	(843,865)	(1,115,675)
	Community Amenities			
	Sanitation - Household Refuse			
I101005	Domestic Collection	278,240	279,045	287,274
I102020	Refuse Site Fees	20,000	20,336	20,000
		298,240	299,381	307,274
E101005	Domestic Refuse Collection	(55,279)	(55,621)	(57,000)
E101006	Green Waste Collection	(28,153)	(26,361)	(27,500)
E101010	Recycling Residential	(67,514)	(67,999)	(73,000)
E101015	Refuse Site Mtce	(161,637)	(187,934)	(178,750)
E101025	Refuse Site Attendant	0	0	0
		(312,583)	(337,915)	(336,250)
	Sanitation - Other			
I102002	Commercial Collection Charges	69,930	69,560	71,628
I102005	Reimbursement Drummuster	1,000	528	500
I102010	Charges Bulk Rubbish	16,000	17,280	17,000
		86,930	87,368	89,128
E102005	Commercial Collection	(16,636)	(16,325)	(16,650)
E102010	Bulk Cardboard Collection	(19,129)	(17,640)	(18,000)
E102020	Recycling Commercial	(15,703)	(13,923)	(15,000)
E101020	Street Bin Renewal Program	(1,000)	0	(10,000)
E102190	Depreciation - Sanitation	(15,710)	(6,575)	(6,575)
		(68,178)	(54,463)	(66,225)
	Sewerage			
I104005	Septic Tank Fees	0	429	500
		0	429	500
E104005	Sewerage Treatment Plant	(50)	(35)	(50)
		(50)	(35)	(50)
	Regional Refuse Group			
I102006	Regional Refuse Group	0	0	0
		0	0	0
	Regional Refuse Group			
E102007	Regional Refuse Group Expenses	0	0	0
		0	0	0
	Town Planning			
I106005	Planning Fees	4,000	8,493	8,745
		4,000	8,493	8,745

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**
OPERATING PROGRAMS

COA	Description	Budget	Actual	Budget
E106005	Town Planning Expenses	(15,000)	(6,882)	(7,500)
E106100	Administration Allocated	(61,484)	(61,066)	(62,203)
		(76,484)	(67,948)	(69,703)
	Other Community Amenities			
I107005	Cemetery Fees	15,500	18,240	18,000
I107010	Community Bus Income	4,000	2,137	3,000
I107025	Other Community Amenities Contributions	0	0	0
		19,500	20,377	21,000
E107005	Cemetery Mtce	(42,585)	(55,598)	(47,685)
E107010	Public Convenience Mtce	(57,850)	(56,598)	(57,940)
E107015	Community Bus Operating	(3,000)	(2,635)	(3,000)
E107100	Administration Allocated	(94,848)	(94,202)	(95,957)
E107190	Depreciation - Other Comm Amenities	(37,135)	(52,500)	(52,500)
		(235,418)	(261,533)	(257,082)
	Total Community Amenities Income	408,670	416,048	426,647
	Total Community Amenities Expenditure	(692,713)	(721,894)	(729,310)
	Recreation and Culture			
	Public Halls & Civic Centres			
I111005	Town Hall Hire	1,500	1,045	1,500
I111010	Reimbursements	0	0	0
I111015	Town Hall Lease -L Piesse	0	0	0
		1,500	1,045	1,500
E111005	Town Hall Mtce	(53,000)	(26,616)	(35,950)
E111010	Other Halls Mtce	(9,500)	(8,047)	(4,950)
E111190	Depreciation - Public Halls	(202,900)	(205,549)	(205,549)
		(265,400)	(240,212)	(246,449)
	Swimming Pool			
I112010	Swimming Pool Admission	25,000	18,073	25,000
I112015	Swimming Pool Miscellaneous Income	0	0	0
I112020	Reimbursements	0	12,001	0
I112025	CSRFF Grant - Swim Pool Stage 2	0	0	0
		25,000	30,074	25,000
E112005	Pool Staff Salary	(104,198)	(98,036)	0
E112008	Pool Leave/Wages Liability	0	18,737	0
E112010	Superannuation	(13,025)	(9,393)	0
E112040	Swimming Pool Contract Staff	(16,825)	(49,727)	(130,000)
E112015	Swimming Pool Maintenance	(128,725)	(139,191)	(128,800)
E112020	Swimming Pool Other Expenses	(4,000)	(2,862)	(2,000)
E113076	Interest on Loan 139 - Swimming Pool	(8,784)	(7,599)	(7,833)
E112190	Depreciation - Swimming Pools	(204,900)	(226,093)	(226,693)
		(480,457)	(514,164)	(495,326)
	Other Recreation & Sport			
I113005	Sportsground Rental	8,795	8,254	8,795
I113010	Sportsground Reimbursements	0	0	20,000
I113015	Power Reimbursements	5,000	7,168	7,000
I113020	Recreation Centre Hire	4,000	1,193	3,000
I113025	Reimbursements Other	1,000	837	1,000
I113030	Rec Centre Equipment Contributions	1,800	1,800	1,800
I113035	Sporting Club Leases	2,000	2,232	2,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**
OPERATING PROGRAMS

COA	Description	Budget	Actual	Budget
I113040	Other Recreation & Sport Grants & Contributions	348,962	335,204	106,558
I113050	Profit on Sale of Asset	0	0	0
I113055	Eric Farrow Pavillion Hire	5,000	5,420	5,000
I113065	Community Gym Membership	13,000	10,348	11,000
I113079	SS Loan 142 - Interest & Gtee Fee Revenue	3,585	3,716	3,306
		393,142	376,172	169,459
E113005	Sportsground Mtce	(139,350)	(113,728)	(133,150)
E113010	Sportsground Building Mtce	(31,656)	(32,848)	(31,250)
E113015	Wetlands Park Mtce	(69,400)	(67,829)	(94,840)
E113020	Parks & Gardens Mtce	(76,020)	(71,258)	(73,700)
E113025	Puntapin Rock Mtce	(515)	(109)	(615)
E113030	Recreation Centre Mtce	(96,220)	(76,567)	(73,750)
E113035	Rec Staff Salaries	(4,000)	(1,463)	(1,500)
E113038	Rec Staff Leave/Wages Liability	0	(1,433)	0
E113040	Superannuation	0	0	0
E113045	Other Expenses	(6,000)	(9,268)	(1,000)
E113050	Norring Lake Mtce	(6,670)	(6,563)	(6,870)
E113052	Strategy & Grant Applications - Next Phase of Showgrounds Development	0	0	0
E113053	Parkland and Public Place Signage Renewal Program	0	0	(10,000)
E113054	Wagin Pump Track - Community Consultation & Grant Application	0	0	(10,000)
E113055	Other Rec & Sport Grant Funds Exp	0	(39,780)	0
E113060	Loss on Sale of Asset	0	0	0
E113065	Eric Farrow Pavilion Mtce	(30,420)	(33,608)	(31,270)
E113070	Rec Centre Sports Equipment	(4,000)	(679)	(2,000)
E113078	Interest on Loan 142 - SSL Bowls Club	(3,586)	(3,291)	(3,306)
E113095	Community Gym Expenditure	(10,700)	(10,605)	(10,150)
E113115	Bowls Club Financial Assistance	0	0	0
E113100	Administration Allocated	(195,854)	(194,521)	(198,144)
E113190	Depreciation - Other Rec & Sport	(396,370)	(391,611)	(403,606)
		(1,070,761)	(1,055,161)	(1,085,150)
	Library			
I115005	Lost Books	0	0	0
I115010	Reimbursements & Grants	10,900	2,192	12,290
		10,900	2,192	12,290
E115005	Library Staff Salaries	(59,102)	(61,272)	(66,123)
E115008	Library Leave/Wages Liability	0	(3,099)	0
E115010	Superannuation	(6,797)	(4,999)	(7,035)
E115013	Staff Training	(6,500)	(2,777)	(3,000)
E115015	Court House (Library) Maintenance	(13,630)	(16,685)	(12,230)
E115020	Library Other Expenses	(5,000)	(1,649)	(3,000)
E115025	Public Library Materials Funding (Grant) Expenses	(10,900)	0	(12,290)
E115030	Library IT	(5,000)	(4,269)	(5,000)
E115035	Postage & Freight	0	(278)	(500)
E115190	Depreciation - Libraries	(16,300)	(4,068)	(4,068)
		(123,229)	(99,096)	(113,245)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**
OPERATING PROGRAMS

COA	Description	Budget	Actual	Budget
	Other Culture			
I116065	Electronic Sign Advertising Income	1,500	3,047	2,500
I119015	Contribution to Woolorama	0	0	0
I119020	Reimbursements	0	0	0
I119030	Community Events Income	10,000	11,284	23,000
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	1,872	1,722	1,049
I119031	Other Culture Grant Funds & Contributions	101,821	132,451	5,662
		115,193	148,504	32,211
E116005	Subsidy Woolorama Committee	(500)	(500)	(500)
E116010	Woolorama Costs & Maintenance	(70,000)	(77,091)	(74,000)
E113077	Interest on Loan 141 - SSL Wagin Ag	(1,872)	(1,475)	(1,049)
E116015	Community Centre Mtce	(14,825)	(15,469)	(15,175)
E116020	Historical Village	(2,600)	(2,651)	(2,600)
E116025	Heritage Review	(12,130)	0	(12,130)
E116045	Community Development Events	(44,000)	(56,019)	(51,500)
E116046	Christmas Decorations - Maintenance and Prizes	0	0	(3,500)
E116055	Other Culture Grant Funds & Contributions Exp	(10,000)	(11,105)	(2,532)
E116060	Betty Terry Theatre Expenditure	(4,240)	(3,392)	(4,430)
E116065	Electronic Sign Maintenance	(4,500)	(4,943)	(4,500)
E116070	Court House Maintenance (Now use E115015 Instead)	0	0	0
E116075	Other Culture Building Maintenance	(14,600)	(14,754)	(14,050)
E116190	Depreciation - Other Culture	(107,310)	(40,441)	(40,941)
		(286,577)	(227,840)	(226,907)
	Total Recreation & Culture Income	545,735	557,987	240,460
	Total Recreation & Culture Expenditure	(2,226,424)	(2,136,473)	(2,167,078)
	Transport			
	Streets Roads Bridges & Depot Construction			
I121005	Direct Road Grants	190,170	190,170	200,875
I121010	Road Project Grants	445,050	380,869	532,391
I121015	Roads to Recovery Grant	549,364	547,249	501,537
I121020	Reimbursements	0	0	0
I121025	Contribution - Street Lighting	7,600	7,786	7,828
I121070	Roads Grants - Other	74,251	0	74,251
I121076	LRCIP Funding - Road Construction	201,289	181,160	20,129
I147125	Storm Damage Reimbursements	0	0	0
		1,467,724	1,307,234	1,337,011
	Streets Roads Bridges & Depot Maintenance			
I122055	Diesel Fuel Rebate Income	40,000	51,710	50,000
I122060	Road Maintenance Operating Grant	0	0	5,000
		40,000	51,710	55,000
E122005	Road Maintenance & Maintenance Grading	(320,000)	(349,079)	(327,900)
E122006	Maintenance Grading	0	0	0
E122007	Rural Tree Pruning	(70,000)	(73,289)	(80,000)
E122008	Rural Spraying	(10,000)	(8,558)	(10,000)
E122009	Town Site Spraying	(20,000)	(27,070)	(20,000)
E122010	Depot Mtce	(20,740)	(22,680)	(21,755)
E122011	Town Reserve & Verge Mtce	(12,500)	(17,903)	(12,500)
E122012	Bridge & Drainage Mtce	(22,500)	(11,485)	(22,500)
E122015	Rural Numbering	0	0	0
E122020	Footpath Mtce	(5,000)	(785)	(4,000)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**
OPERATING PROGRAMS

COA	Description	Budget	Actual	Budget
E122025	Street Cleaning	(40,000)	(42,362)	(40,000)
E122030	Street Trees	(83,320)	(85,535)	(85,000)
E122035	Traffic & Street Signs Mtce	(4,000)	(5,443)	(4,000)
E122045	Townscape	(40,000)	(36,651)	(40,000)
E122050	Crossovers	(500)	(1,061)	(1,000)
E122080	Ballagin Street - Vehicle Speeds Investigation	0	0	(10,000)
E122055	RAMM Roads Database	(10,000)	(8,112)	(15,000)
E122060	Street Lighting	(70,000)	(73,108)	(77,000)
E122070	Fire Damage - Road Reserve	0	(102,153)	0
E122090	Graffiti Removal	0	(444)	(500)
E122100	Administration Allocated	(89,458)	(88,849)	(90,504)
E122105	Loss on Sale of Asset	0	0	0
E122190	Depreciation - Roads	(1,910,082)	(1,923,950)	(1,957,231)
E147120	Storm Damage - Not Claimable	0	0	0
		(2,728,100)	(2,878,517)	(2,818,890)
	Road Plant Purchases			
I122100	Profit on Sale of Asset	0	9,613	10,485
		0	9,613	10,485
E123010	Loss on Sale of Asset	(10,846)	0	(9,560)
		(10,846)	0	(9,560)
	Aerodrome			
I126015	Aerodrome Reimbursements/Grants	0	0	0
I126020	Aerodrome Hangar Lease	10,964	9,038	7,185
		10,964	9,038	7,185
E126005	Aerodrome Maintenance	(13,583)	(12,678)	(13,917)
E126190	Depreciation - Aerodromes	(47,112)	(47,112)	(47,112)
		(60,695)	(59,790)	(61,029)
	Total Transport Income	1,518,688	1,377,595	1,409,681
	Total Transport Expenditure	(2,799,641)	(2,938,307)	(2,889,479)
	Economic Services			
	Rural Services			
I131020	Landcare Reimbursements	79,654	62,971	79,654
I131155	Other Rural Services Income	0	0	0
		79,654	62,971	79,654
E131020	Landcare	(108,730)	(64,143)	(108,730)
E131030	Rural Towns Program	(7,500)	(12,014)	(7,500)
E131100	Administration Allocated	(32,603)	(32,381)	(32,984)
E131140	Water Management Plan / Harvesting	(12,000)	(21,436)	(12,000)
E131190	Depreciation - Rural Services	0	0	0
		(160,833)	(129,974)	(161,214)
	Tourism & Area Promotion			
I132005	Caravan Park Fees	65,000	73,012	70,000
I132010	Reimbursements	1,000	0	1,000
I132015	RV Area Fees	7,500	6,817	7,500
		73,500	79,829	78,500

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**
OPERATING PROGRAMS

COA	Description	Budget	Actual	Budget
E132015	Caravan Park Manager Salary	(35,958)	(38,187)	(42,733)
E132018	Superannuation	(2,985)	(3,684)	(4,528)
E132020	Caravan Park Mtce	(49,080)	(47,928)	(50,880)
E132023	Caravan Leave/Wages Liability	0	(3,873)	0
E132025	Subsidy Historic Village	(8,500)	(8,460)	(8,500)
E132035	RV Area Maintenance	(13,000)	(10,500)	(11,000)
E132040	Tourism Promotion & Subscripts	(21,000)	(22,267)	(15,000)
E132050	Administration Allocated	(115,703)	(114,916)	(117,056)
E132190	Depreciation - Tourism	(18,840)	(10,503)	(10,503)
		(265,066)	(260,318)	(260,200)
	Building Control			
I133005	Building Licenses	4,000	5,994	4,000
I133010	Swimming Pool Inspection Fees	0	0	0
		4,000	5,994	4,000
E133005	Building Surveyor Salary	(9,734)	(5,580)	(7,524)
E133007	Building Surveyor Leave/Wages Liability	0	0	0
E133008	Building Surveyor Superannuation	(1,119)	(642)	(903)
E133010	Swimming Pool Inspections	(1,000)	0	(5,000)
E133100	Administration Allocated	(43,553)	(43,257)	(44,062)
		(55,406)	(49,479)	(57,489)
	Other Economic Services			
I134005	Water Sales	40,000	17,313	26,500
		40,000	17,313	26,500
E134005	Water Supply - Standpipes	(40,000)	(29,812)	(26,500)
E134020	Land Sale Costs	(500)	0	(500)
E134190	Depreciation - Other Economic Services	(2,055)	(2,052)	(2,052)
		(42,555)	(31,864)	(29,052)
	Total Economic Services Income	197,154	166,107	188,654
	Total Economic Services Expenditure	(468,454)	(471,635)	(507,956)
	Other Property & Services			
	Private Works			
I141005	Private Works Income	20,000	20,536	30,000
		20,000	20,536	30,000
E141005	Private Works	(15,000)	(9,541)	(15,000)
E141100	Administration Allocated	(4,043)	(4,016)	(4,090)
		(19,043)	(13,557)	(19,090)
	Public Works Overheads			
I143020	Reimbursements	0	0	0
I143040	Workers Compensation	56,586	79,135	40,259
		56,586	79,135	40,259
E143005	Engineering Salaries	(105,950)	(107,858)	(113,982)
E143007	Engineering Administration Salaries	(66,185)	(80,399)	(39,713)
E143008	Works Leave/Wages Liability	0	(73,252)	0
E143009	Housing Allowance Works	(17,500)	(21,509)	(21,850)
E143010	Engineering Consultant	(28,000)	(14,118)	(30,000)
E143015	CEO's Salary Allocation	0	0	0
E143020	Engineering Superannuation	(126,560)	(129,598)	(148,030)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**
OPERATING PROGRAMS

COA	Description	Budget	Actual	Budget
E143025	Engineering - Other Expenses	(5,000)	(2,290)	(5,000)
E143030	Sick Holiday & Allowances Pay	(206,331)	(215,755)	(223,414)
E143040	Workers Compensation	(56,585)	(77,728)	(40,259)
E143045	Insurance on Works	(38,550)	(41,769)	(61,000)
E143050	Protective Clothing	(8,000)	(3,127)	(4,000)
E143055	Fringe Benefits	(500)	(109)	(500)
E143060	CEO's Vehicle Allocation	0	0	0
E143065	MOW - Vehicle Expenses	(8,000)	(5,928)	(6,000)
E143075	Telephone Expenses	(1,500)	(327)	(500)
E143080	Staff Licenses	(500)	(433)	(500)
E143085	Safety Equipment & Meetings	(5,000)	(2,699)	(3,000)
E143090	Conferences & Courses	(1,500)	(1,969)	(1,500)
E143095	Staff Training	(15,000)	(1,643)	(2,000)
E143105	Administration Allocated	(35,040)	(34,802)	(35,450)
E143200	LESS PWOH ALLOCATED	669,116	767,388	696,440
		(56,585)	(47,925)	(40,259)
	Plant Operation Costs			
I144005	Sale of Scrap	500	0	500
I144010	Reimbursements	0	3,452	0
		500	3,452	500
E144010	Fuel & Oils	(180,000)	(178,320)	(180,000)
E144020	Tyres & Tubes	(20,000)	(19,348)	(22,000)
E144030	Parts & Repairs	(75,000)	(93,416)	(95,000)
E144040	Plant Repair - Wages	(30,000)	(24,228)	(25,000)
E144050	Insurance and Licences	(36,500)	(36,462)	(36,500)
E144060	Minor Tools and Consumables	(10,000)	(3,556)	(8,000)
E144065	MV Insurance Claim Expenses	(1,000)	0	(1,000)
E144075	Minor Plant & Equipment <\$5000	(8,000)	(6,459)	(10,000)
E144200	LESS POC ALLOCATED-PROJECTS	360,000	361,569	377,000
		(500)	(221)	(500)
	Salaries & Wages			
E146010	Gross Salaries, Allowances & Super	(2,988,995)	(3,021,260)	(3,127,004)
E146200	Less Sal , Allow, Super Allocated	2,988,995	3,021,260	3,127,004
		0	0	0
	Unclassified			
I147005	Commission - Vehicle Licensing	50,000	53,455	55,000
I147006	Commission - TransWA	500	255	500
I147007	Reimbursement - OHS	0	0	0
I147035	Banking errors	0	0	0
I147050	Council Staff Housing Rental	7,800	10,050	23,400
I147065	Insurance Reimbursement	0	3,309	0
I147070	Council Housing Reimbursements	3,500	11,268	10,000
I147085	NAB Buiding Rent	8,886	9,189	9,200
I147120	Charge on Private use of Shire Vehicle	0	0	0
		70,686	87,526	98,100
E147015	Community Requests & Events - CEO Allocation	(3,000)	(1,600)	(3,000)
E147035	Banking Errors	0	0	0
E147050	Council Housing Maintenance	(78,990)	(73,653)	(79,015)
E147051	Interest on Loan 137 - Staff Housing	(5,874)	(5,178)	(4,670)
E147052	Interest on Loan 138 - Doctor Housing	(1,818)	(1,416)	(824)
E147053	Interest on Loan 143 - Staff Housing	0	0	0
E147055	Consultants / Contractors	(46,000)	(17,734)	(30,000)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026**
OPERATING PROGRAMS

COA	Description	Budget	Actual	Budget
E147060	TransWA - Payments to PTA	0	(1,619)	(1,000)
E147070	4WD Resource Sharing Group	(1,000)	0	(1,000)
E147075	Employee Assistance	0	(3,462)	(3,500)
E147090	Building Maintenance	(2,200)	(5,898)	(2,200)
E147100	Administration Allocated	(200,559)	(199,194)	(202,904)
E147105	Cost to Sell Council Property	0	(3,657)	0
E147115	Occupational Health & Safety (OHS)	(10,000)	(7,730)	(7,500)
E147130	Depreciation - Unclassified	(137,300)	(161,129)	(162,229)
E147140	Loss on Sale of Asset	0	(8,000)	0
E147150	Community Requests Budget	(25,000)	(20,317)	(37,850)
E147151	Community Donations/Sponsorship	(3,500)	(3,130)	(2,000)
		(515,241)	(513,717)	(537,692)
	Total Other Property & Services Income	147,772	190,649	168,859
	Total Other Property & Services Expenditure	(591,369)	(575,420)	(597,541)
	Total Income	7,086,957	8,039,061	7,633,235
	Total Expenditure	(9,080,326)	(9,270,766)	(9,614,500)

2025/2026 Budget

Fees & Charges



Schedule of Fees and Charges 2025/26

Description	GL Code	GST	2024/25	2025/26
GENERAL PURPOSE FUNDING				
Rate Revenue				
Co-operative Bulk Handling Grain Storage Facilities -				
Charge per tonne in lieu of rates (Agreement indexed to percentage increase in rates each year)	I031040.100	Y	\$0.073599 x 238300 tonnes in line with rate increase	\$0.076359 x 238300 tonnes in line with rate increase
Rates Instalment Administration Charge (per instalment)	I031050.156	N	\$ 6.50	\$ 7.00
Rates Administration Fee - Payment Arrangement (per assessment, per year) excluding Pensioners	I031050.156	N	\$ -	\$ 30.00
Payment Arrangement Dishonour Fee (per instance)	I031050.156	N	\$ -	\$ 7.00
Rates, Orders & Requisitions (EAS)	I031055.156	N	\$ 63.00	\$ 65.00
Complex Rates, Orders & Requisitions (EAS)	I031055.156	N	\$ 126.00	\$ 129.50
Electoral Roll	I031055.156	Y	\$ 22.00	\$ 22.50
Other General Purpose Funding				
Photocopies				
A4 Copies - Black and White - per side	I032025.156	Y	\$ 0.50	\$ 0.50
A4 Copies - Colour - per side	I032025.156	Y	\$ 0.70	\$ 0.70
A3 Copies - Black and White - per side	I032025.156	Y	\$ 0.90	\$ 0.90
A3 Copies - Colour - per side	I032025.156	Y	\$ 1.60	\$ 1.60
Laminating				
A4	I032025.156	Y	\$ 1.70	\$ 1.80
A3	I032025.156	Y	\$ 2.70	\$ 2.80
General Administration Fee				
Per hour - Minimum charge \$5.00	I032025.156	Y	\$ 36.00	\$ 37.00
Printed Copy of the Agenda or Minutes				
Note: Available free online	I032025.156	Y	\$ 15.50	\$ 16.00
Freedom of Information				
Prescribed by the Freedom of Information Regulations 1993 (subject to Change)				
Application Fee	I032035.156	N	\$ 30.00	\$ 30.00
Dealing with Application - Staff Time (per hour, pro-rata)	I032035.156	N	\$ 30.00	\$ 30.00
Access Time Supervised by Staff (per hour, pro-rata)	I032035.156	N	\$ 30.00	\$ 30.00
Photocopying - Staff Time (per hour, pro-rata)	I032035.156	N	\$ 30.00	\$ 30.00
Transcribing from Tape, Film or Computer (per hour, pro-rata)	I032035.156	N	\$ 30.00	\$ 30.00
Photocopies (per page)	I032035.156	N	\$ 0.20	\$ 0.20
Delivery, packaging & Postage	I032035.156	Y	\$ -	At Cost
Equipment				
PA System - Community Groups and Sporting Clubs	I032025.156	Y	\$ 65.50	\$ 67.50
PA System	I032025.156	Y	\$ 175.00	\$ 180.00
Projector and Screen	I032025.156	Y	\$ 65.50	\$ 67.50
Bond on PA System / Projector and Screen	I100070	N	\$ 150.00	\$ 150.00
Promotional Items				
Emu's Watering Place Book	I032025.156	Y	\$ 15.50	\$ 16.00
Tie Pin	I032025.156	Y	\$ 5.00	\$ 5.00
Lapel Pins	I032025.156	Y	\$ 11.50	\$ 12.00
Fridge Magnets	I032025.156	Y	\$ 0.50	\$ 0.50
Cloth Bags	I032025.156	Y	\$ 3.00	\$ 3.00
Ceramic Mugs	I032025.156	Y	\$ 5.00	\$ 5.00
Ballpoint Pens	I032025.156	Y	\$ 2.00	\$ 2.00
Postcards	I032025.156	Y	\$ 0.50	\$ 0.50
LAW, ORDER AND PUBLIC SAFETY				
Fire Prevention				
Fire Maps				
A1	I051015.156	Y	\$ 26.00	\$ 26.50
Note: FCO's = no charge				
Town Blocks - Burning Off Fees (Fees to cover insurance charge per block)	I051025.121	N	Cost Recovery + \$50 Insurance Cost	Cost Recovery + \$50 Insurance Cost
Animal Control				
Dog Impound Fees				
Daily Pound Fee	I052005.152	Y	\$ 26.00	\$ 26.50
Impound and Release Fee	I052005.152	Y	\$ 109.50	\$ 112.50
Destruction of Dog	I052005.152	Y	\$ 82.00	\$ 84.50
After Hours Release Fee	I052005.152	Y	\$ 51.50	\$ 53.00
Dog Fines in accordance with Dog Act / Shire Local Law				
Cat Impound Fees				
Daily Pound Fee	I052006.152	Y	\$ 26.00	\$ 26.50
Impound and Release Fee	I052006.152	Y	\$ 109.50	\$ 112.50
Destruction of Cat	I052006.152	Y	\$ 82.00	\$ 84.50
After Hours Release Fee	I052006.152	Y	\$ 51.50	\$ 53.00
Cat Fines in accordance with Cat Act / Shire Local Law				



Schedule of Fees and Charges 2025/26

Description	GL Code	GST	2024/25	2025/26
Hire of Animal Traps				
Hire per week	I052010.156	Y \$	20.50 \$	21.00
Hire per week - pensioner and concession card	I052010.156	Y \$	10.50 \$	11.00
Deposit	I100025	N \$	50.00 \$	50.00
Deposit - pensioner and concession card	I100025	N \$	- \$	-
Dog Registration				
Statutory Charges set by WA Government (subject to change)				
Sterilised Dog - 1 year	I052015.156	Y \$	20.00 \$	20.00
Sterilised Dog - 3 years	I052015.156	Y \$	42.50 \$	42.50
Sterilised Dog - Lifetime	I052015.156	Y \$	100.00 \$	100.00
Unsterilised Dog - 1 year	I052015.156	Y \$	50.00 \$	50.00
Unsterilised Dog - 3 years	I052015.156	Y \$	120.00 \$	120.00
Unsterilised Dog - Lifetime	I052015.156	Y \$	250.00 \$	250.00
Pensioner	I052015.156	Y	50% off	50% of fee
Working Dog	I052015.156	Y	25% of fee	25% of fee
Transfer of Dog Registration	I052015.156	Y \$	15.00 \$	15.00
Application to keep more than 2 dogs	I052015.156	Y \$	80.00 \$	80.00
50% off fees for registration of dogs after 31 May - 1 year only				
**refund may apply to unsterilised dog becoming sterilised				
Dangerous/Restricted Breed Requirements				
Statutory Charges set by WA Government (subject to change)				
Dangerous Dog Registration - 1 year (Pensioner concession not applicable)	I052015.156	Y \$	50.00 \$	50.00
Dangerous Dog/Restricted Breed Collar	I052020.121	Y \$	50.00 \$	50.00
Dangerous Dog/Restricted Breed Sign WA on sheetmetal	I052020.121	Y \$	40.00 \$	40.00
Cat Registration				
Statutory Charges set by WA Government (subject to change)				
1 Year	I052016.156	Y \$	20.00 \$	20.00
Registered after 31 May to 31 October	I052016.156	Y \$	10.00 \$	10.00
3 Years	I052016.156	Y \$	42.50 \$	42.50
Life Registration	I052016.156	Y \$	100.00 \$	100.00
Breeder Registration - per breeding cat	I052016.156	Y \$	100.00 \$	100.00
Pensioner	I052016.156	Y	50% off	50% off
Transfer of Cat Registration	I052016.156	Y \$	15.00 \$	15.00
HEALTH				
Preventative Services - Administration and Inspection				
Food Premises Fees				
Application for registration / notification of food premises	I074005.156	N \$	127.00 \$	130.50
Review of registration / notification of food premises	I074005.156	N \$	115.00 \$	118.00
Transfer of Registration Fee	I074005.156	N \$	71.50 \$	73.50
Plans Assessment Fee - Small - Residential	I074005.156	N \$	90.00 \$	92.50
Plans Assessment Fee	I074005.156	N \$	200.50 \$	206.00
Plans Assessment Fee - Supermarkets or Premises > 2	I074005.156	N \$	276.00 \$	283.50
Inspection of Premises on request	I074005.156	N \$	199.50 \$	205.00
Request for copy of Condemnation Certificate	I074005.156	N \$	92.00 \$	94.50
Copy of Food Sampling Results Certificate	I074005.156	N \$	31.00 \$	32.00
Temporary Food Business Assessment Fee (per occasion)	I074005.156	N \$	45.50 \$	47.00
Temporary Food Business Assessment Fee (annual)	I074005.156	N \$	199.50 \$	205.00
Lodging House Registration Fees				
Application for Registration of Lodging House < 15 lodgers	I074005.156	N \$	388.00 \$	399.00
Renewal of Registration of Lodging House < 15 lodgers	I074005.156	N \$	258.50 \$	265.50
Application for Registration of Lodging House 15 or more lodgers	I074005.156	N \$	553.00 \$	568.50
Renewal of Registration of Lodging House 15 or more lodgers	I074005.156	N \$	370.00 \$	380.50
Temporary Accommodation Approval Fees				
Application for Approval to camp (Regulation 11 Caravan Parks and Camping Grounds Regulations 1997)	I074005.156	N \$	270.00 \$	277.50
General Fees				
Request for a Section 39 Liquor Certificate	I074005.156	N \$	219.00 \$	225.00
Premises Plan Assessment Fee - miscellaneous	I074005.156	N \$	178.00 \$	183.00
Request for Inspection of Premises - miscellaneous	I074005.156	N \$	199.50 \$	205.00
Request for Premises Inspection Report	I074005.156	N \$	178.00 \$	183.00
Reports to Settlement Agents	I074005.156	N \$	118.00 \$	121.50
Copy of Certificate of Analysis	I074005.156	N \$	31.00 \$	32.00
Itinerant Food Vans / Traders				
Application or Renewal of Itinerant Food Van / Traders Permit Fee				
Per Occasion	I074005.156	N \$	35.00 \$	36.00
One Month	I074005.156	N \$	69.50 \$	71.50
Twelve Months	I074005.156	N \$	344.50 \$	354.00

For the first 12 months the fee is set at 50% of the stated amount as an encouragement to establish new businesses in the Shire



Schedule of Fees and Charges 2025/26

Description	GL Code	GST	2024/25	2025/26
Water Sampling Fee				
Chemical Swimming Pool Sample	I074005.156	N \$	16.50 \$	17.00
Micro / Amoeba Swimming Pool Sample	I074005.156	N \$	39.50 \$	40.50
Private Water Supply Sampling Fee	I074005.156	N \$	82.50 \$	85.00
Effluent Disposal Fee				
Local Government application fee - paid to local government When EDPH approval is required / Health Department of WA application fee:	I074005.156	N \$	135.50 \$	139.50
a) with a local government report	I074005.156	N \$	59.00 \$	60.50
b) without a local government report	I074005.156	N \$	127.00 \$	130.50
Local government report fee	I074005.156	N \$	135.50 \$	139.50
Fee for the grant of a permit to use an apparatus	I074005.156	N \$	135.50 \$	139.50
Request for re-inspection	I074005.156	N \$	140.50 \$	144.50

EDUCATION AND WELFARE

Wagin Homecare - Commonwealth Home Support Programme

Support Service

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

Nursing Care (per hour)	I082020.156	\$		15.00
Medication Prompt and Delivery (per hour)	I082020.156	\$	12.50 \$	13.00
Personal Care (per hour)	I082020.156	\$	12.50 \$	15.00
Social Support Individual (per hour)	I082020.156	\$	12.50 \$	13.00
Social Support Group (per event) - fortnightly activiting including meal	I082020.156	\$	12.50 \$	15.00
Social Support Group (per event and costs depend on distance) - day trips	I082020.156	\$	15.50 \$	16.00
Transport - Local up to 30km (each way)	I082020.156	\$	3.00 \$	5.00
Transport - 31km to 60km (each way)	I082020.156	\$	12.50 \$	13.00
Transport - 61km to 99km (each way)	I082020.156	\$	23.00 \$	23.50
Transport - Group (per trip)	I082020.156	\$	6.00 \$	6.00
Domestic Assistance (per hour)	I082020.156	\$	12.50 \$	13.00
Shopping with Client or by list (per hour)	I082020.156	\$	12.50 \$	13.00
Meal Preparation (per hour)	I082020.156	\$	12.50 \$	13.00
1 Course meal (per meal)	I082015.156	\$	10.50 \$	11.00
2 Course meal (per meal)	I082015.156	\$	14.50 \$	15.00
Meal Delivery	I082015.156	\$		6.00
Home Maintenance/Gardening (per hour) available 4 days a week	I082020.156	\$	12.50 \$	15.00

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

Support Service

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

Nursing Care (per hour)	I082015.156	\$	141.50 \$	170.00
Medication Prompt and Delivery (per hour)	I082045.156	\$	74.50 \$	85.00
Care Management				120.00
Personal Care (per hour)	I082045.156	\$	74.50 \$	90.00
Social Support and Community Engagement (per hour)	I082045.156	\$	74.50 \$	90.00
Transport (each way)	I082045.156	\$		82.50
Domestic Assistance (per hour)	I082045.156	\$	74.50 \$	85.00
Meal Preparation (per hour)	I082045.156	\$	74.50 \$	85.00
Shopping with Client or by list (per hour)	I082045.156	\$	74.50 \$	85.00
Meal Delivery	I082015.156	\$		15.00
Home Maintenance and Repairs (per hour)	I082045.156	\$	74.50 \$	90.00
Further details as per myagedcare.gov.au				

COMMUNITY AMENITIES

Sanitation - Household Refuse

Refuse Disposal Fees

Domestic Rubbish Service Fee (residential) 1 bin per annum (The service includes - 1 x 120L General Waste collected weekly - 1 x 240L Organic collected fortnightly; and - 1 x 240L Recycling Bin collected fortnightly)	I101005.156	N \$	370.00 \$	380.00
Additional Service	I101005.156	N \$	370.00 \$	380.00
Domestic Rubbish Service Fee (residential) 240L additional charge	I101005.156	N \$	22.00 \$	23.00
Note - charges based on recovery of costs associated with the collection, recycling and disposal of refuse				

Bin Replacement Fees

Replacement - Recycling Mobile Garbage Bin (Bin & Lid)	I101005.156	Y \$	140.00 \$	144.00
Replacement - Recycling Yellow Bin Lid	I101005.156	Y \$	26.00 \$	27.00
Replacement - Bin Wheels	I101005.156	Y \$	26.00 \$	27.00

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



Schedule of Fees and Charges 2025/26

Description	GL Code	GST	2024/25	2025/26
Refuse Site Fees				
1 x 120L or 240L Mobile Garbage Bin for rate payers and residents, subject to proof of rate payer or residential status in the Shire of Wagin with proof being demonstrated such as Wagin registration plates, rates notice or driver's licence	I102020.156		\$ -	\$ -
120L or 240L Mobile Garbage Bin (thereafter)	I102020.156	Y	\$ 7.00	\$ 7.00
Car Boot Load	I102020.156	Y	\$ 7.00	\$ 7.00
Station Wagon Boot Load	I102020.156	Y	\$ 7.00	\$ 7.00
Van or Utility	I102020.156	Y	\$ 7.00	\$ 7.00
Trailer (not exceeding 1.8m x 2.2m)	I102020.156	Y	\$ 14.00	\$ 14.00
Truck (per m3 or part thereof)	I102020.156	Y	\$ 16.50	\$ 17.00
Bulk Bin (per m3 or part thereof)	I102020.156	Y	\$ 16.50	\$ 17.00
Computers / Televisions / Paint tins / Plastic Car parts / Gas Bottles	I102020.156	Y	\$ 7.00	\$ 7.00
Asbestos (price per m3 or part thereof)	I102020.156	Y	\$ 219.00	\$ 225.00
Septage - Resident per litre	I102020.156	Y	\$ 0.05	\$ 0.05
Septage - Non Resident per litre	I102020.156	Y	\$ 0.10	\$ 0.10
10L Waste Oil (to be disposed in the Oil Recycling Facility) (and units of 10L thereafter)	I102020.156	Y	\$ 7.00	\$ 7.00
Separated Recyclables	I102020.156		\$ -	\$ -
DrumMUSTER washed containers	I102020.156		\$ -	\$ -
Non-DrumMUSTER chemical containers	I102020.156	Y	\$ 2.00	\$ 2.00
Domestic Cardboard	I102020.156	Y	\$ -	\$ -
Commercial Cardboard - separated per 1100L or part thereof	I102020.158	Y	\$ 40.50	\$ 41.50
6 Token Tip Pass Card (1 free Tip Pass card is provided to ratepayers who pay for a domestic rubbish service which is despatched with rates notices)	I102020.156	Y	\$ 42.00	\$ 42.00
Sanitation - Other				
Refuse Disposal Fees				
Commercial / Industrial Refuse (per annum service)	I102002.156	N	\$ 370.00	\$ 380.00
Town Planning and Regional Development				
Statutory Charges set by WA Government (subject to change)				
1. Determining a development application (other than for an extractive industry) where the development had not commenced or been carried out and the estimated cost of the development is -				
a) not more than \$50,000	I106005.156		\$ 147.00	\$ 147.00
b) more than \$50,000 but not more than \$500,000			0.32% of the estimated cost of development	0.32% of the estimated cost of development
c) more than \$500,000 but not more than \$2.5 million			\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,000
d) more than \$2.5 million but not more than \$5 million			\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
e) more than \$5 million but not more than \$21.5 million			\$12,633 + 0.123% for every \$1 in excess of \$5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million
f) more than \$21.5 million			\$ 34,196.00	\$ 34,196.00
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out			The fee in Item 1 plus, by way of penalty, twice that fee	The fee in Item 1 plus, by way of penalty, twice that fee
3. Determining a development application for an extractive industry where the development has <u>not</u> commenced or been carried out			\$ 739.00	\$ 739.00
4. Determining a development application for an extractive industry where the development has commenced or been carried out			The fee in Item 3 plus, by way of penalty, twice that fee	The fee in Item 3 plus, by way of penalty, twice that fee
5A. Determining an application to amend or cancel development approval			\$ 295.00	\$ 295.00
5. Providing a subdivision clearance for -				
a) not more than 5 lots (per lot)			\$ 73.00	\$ 73.00
b) more than 5 lots but not more than 195 lots			\$73 per lot for the first 5 lots then \$35 per lot	\$73 per lot for the first 5 lots then \$35 per lot
c) more than 195 lots			\$ 7,393.00	\$ 7,393.00
6. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has <u>not</u> commenced			\$ 222.00	\$ 222.00
7. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has commenced			The fee in Item 6 plus, by way of penalty, twice that fee	The fee in Item 6 plus, by way of penalty, twice that fee
8. Determining an application for the renewal of an approval of a home occupation or home business where the application is made before the approval expires			\$ 73.00	\$ 73.00



Schedule of Fees and Charges 2025/26

Description	GL Code	GST	2024/25	2025/26
9. Determining an application for the renewal of an approval of a home occupation or home business where the application is made after the approval has expired			The fee in Item 8 plus, by way of penalty, twice that fee	The fee in Item 8 plus, by way of penalty, twice that fee
10. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has <u>not</u> commenced or been carried out			\$ 295.00	\$ 295.00
11. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out			The fee in Item 10 plus, by way of penalty, twice that fee	The fee in Item 10 plus, by way of penalty, twice that fee
12. Public advertising of development applications, scheme amendments, Structure Plans, Activity Centre Plans or Development Plans			Cost plus 10% administration fee plus 10% GST	Cost plus 10% administration fee plus 10% GST
13. Providing a zoning certificate			\$ 73.00	\$ 73.00
14. Replying to a property settlement questionnaire			\$ 73.00	\$ 73.00
15. Providing written planning advice			\$ 73.00	\$ 73.00
16. Scheme Amendments				
a) upon lodgement of the Scheme Amendment request with the local government			\$1,350 plus 10% GST	\$1,350 plus 10% GST
b) following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance			\$1,350 plus 10% GST	\$1,350 plus 10% GST
17. Structure Plans, Activity Centre Plans or Development Plans				
a) upon lodgement of the Structure Plan, Activity Centre Plan or Development Plan with the local government			\$1,350 plus 10% GST	\$1,350 plus 10% GST
b) following adoption of the Structure Plan, Activity Centre Plan or Development Plan by the local government and prior to public advertising			\$1,350 plus 10% GST	\$1,350 plus 10% GST
Other Community Amenities				
Cemetery Fees				
Interment				
Burial Fee - Interment in grave 2.1m deep (Machine)	I107005.156	Y	\$ 1,094.00	\$ 1,124.50
Burial Fee - Interment in grave 2.1m deep (by Hand)	I107005.156	Y	\$ 1,551.00	\$ 1,594.50
Placement of Ashes in an existing grave	I107005.156	Y	\$ 161.50	\$ 166.00
Additional depth of 0.45m	I107005.156	Y	\$ 356.50	\$ 366.50
Interment without due notice - additional charge	I107005.156	Y	\$ 299.00	\$ 307.50
Interment on weekends or public holidays - additional charge	I107005.156	Y	\$ 483.00	\$ 496.50
Interment not in usual hours - additional charge	I107005.156	Y	\$ 242.00	\$ 249.00
Land for Burial (additional burial fees)				
Grant of Right of Burial issued for each lot				
2.4m x 1.2m x 2.1m				
Pre-need (reserved in advance maximum period 25 years)	I107005.156	N	\$ 219.00	\$ 225.00
Renewable (subject to any increased charges)	I107005.156	N	\$ 219.00	\$ 225.00
Transfer of Grant of Right of Burial	I107005.156	N	\$ 53.50	\$ 55.00
Re-opening				
Interment	I107005.156	Y	\$ 1,094.00	\$ 1,124.50
Exhumation	I107005.156	Y	\$ 1,838.50	\$ 1,890.00
Re-burial after exhumation	I107005.156	Y	\$ 689.50	\$ 709.00
Disposal of Ashes				
Brick Niche Single (plus cost of plaque and fixing)	I107005.156	Y	\$ 142.50	\$ 146.50
Brick Niche Double (plus cost of plaque and fixing)	I107005.156	Y	\$ 176.00	\$ 181.00
Single Niche Wall Reservation	I107005.156	Y	\$ 99.50	\$ 102.50
Double Niche Wall Reservation	I107005.156	Y	\$ 131.50	\$ 135.00
Miscellaneous Charges				
Permission to erect headstone	I107005.156	Y	\$ 76.50	\$ 78.50
Permission to erect monument	I107005.156	Y	\$ 76.50	\$ 78.50
Erect a name plate	I107005.156	Y	\$ 76.50	\$ 78.50
Copy of right of burial	I107005.156	Y	\$ 46.50	\$ 48.00
Grave Number plate	I107005.156	Y	\$ 46.50	\$ 48.00
Licenses				
Funeral Directors Annual License	I107005.156	Y	\$ 241.00	\$ 248.00
Single Funeral Permit	I107005.156	Y	\$ 116.00	\$ 119.50
Monumental Masons Annual License	I107005.156	Y	\$ 241.00	\$ 248.00
Single Monumental Masons Permit	I107005.156	Y	\$ 93.00	\$ 95.50
Community and Homecare Bus Hire				
Deposit	I100015	N	\$ 150.00	\$ 150.00
Rate per kilometre	I107010.156	Y	\$ 1.00	\$ 1.50
Hirer to refill fuel tank upon return				
Cleaning Fee (if applicable)	I107010.156	Y	\$ 51.50	\$ 53.00



Schedule of Fees and Charges 2025/26

Description	GL Code	GST	2024/25	2025/26
RECREATION AND CULTURE				
Public Halls and Civic Centres				
Town Hall				
Commercial Functions < 3 hours	I111005.153	Y	\$ 160.50	\$ 165.00
Non Commercial Functions < 3 hours	I111005.153	Y	\$ 108.50	\$ 111.50
Commercial Functions > 3 hours	I111005.153	Y	\$ 269.00	\$ 276.50
Non Commercial Functions > 3 hours	I111005.153	Y	\$ 217.00	\$ 223.00
Non Profit and Charitable Organisations	I111005.153	Y	50% of non-commercial	50% of non-commercial
Education Department (Wagin High School)	I111005.153	Y	\$ -	\$ -
Rehearsal	I111005.153	Y	\$ 31.00	\$ 32.00
Bond	I100010	N	\$ 300.00	\$ 300.00
Lesser Hall				
Commercial Functions < 3 hours	I111005.153	Y	\$ 98.00	\$ 100.50
Non Commercial Functions < 3 hours	I111005.153	Y	\$ 67.00	\$ 69.00
Commercial Functions > 3 hours	I111005.153	Y	\$ 165.50	\$ 170.00
Non Commercial Functions > 3 hours	I111005.153	Y	\$ 108.50	\$ 111.50
Non Profit and Charitable Organisations	I111005.153	Y	50% of non-commercial	50% of non-commercial
Bond	I100010	N	\$ 300.00	\$ 300.00
Town Hall Kitchen				
Kitchen Use Only	I111005.153	Y	\$ 62.00	\$ 63.50
Non Profit and Charitable Organisations	I111005.153	Y	50% of non-commercial	50% of non-commercial
Bond	I100010	N	\$ 300.00	\$ 300.00
Hire of Trestles (per Trestle)	I111005.153	Y	\$ 10.50	\$ 11.00
Hire of Chairs (per Chair)	I111005.153	Y	\$ 0.60	\$ 0.60
Bond on Trestles/Chairs (per Hire)	I100010	N	\$ 103.50	\$ 106.50
Other Hall Hire where fee is not specified				
Donation to the management committee of the hall - minimum \$50		Y	Minimum \$50.00	Minimum \$50.00
Swimming Pool				
Single Entrance Fees				
Adult	I112010.157	Y	\$ 4.00	\$ 5.00
Children (4 - 16 years) / Pensioner / Concession	I112010.157	Y	\$ 2.00	\$ 3.00
Spectators - Adult	I112010.157	Y	\$ 1.00	\$ -
Children Participating in activities run by Education Department	I112010.157	Y	\$ 2.00	\$ 3.00
Wallet Program			\$ 2.00	\$ 3.00
Family (up to two adults; up to four children)	I112010.157	Y	\$ 12.50	\$ 14.00
Seasonal Fees				
Family (up to two adults; up to four children)	I112010.157	Y	\$ 310.00	\$ 310.00
Individual - Adult	I112010.157	Y	\$ 156.00	\$ 156.00
Individual - Child (up to 16 years)	I112010.157	Y	\$ 91.00	\$ 91.00
Pensioners / Concession	I112010.157	Y	\$ 90.00	\$ 90.00
Half Season Fees - from 1 January to end of season only				
Family (up to two adults; up to four children)	I112010.157	Y	\$ 155.00	\$ 155.00
Individual - Adult	I112010.157	Y	\$ 77.50	\$ 77.50
Individual - Child (up to 16 years)	I112010.157	Y	\$ 46.00	\$ 46.00
Pensioners and concession	I112010.157	Y	\$ 46.00	\$ 46.00
Kiosk Items (if Shire operated)	I112015.157	Y	\$ -	RRP
Staff Entry			NIL	NIL
Other				
Services which are demand dependent and may be withdrawn at any time				
Aqua aerobics (per class)			\$ 10.50	\$ 11.00
(Seniors) Aqua Aerobics (per class)			\$ 6.00	\$ 6.00
(Adult) Lessons (one on one)			\$ 41.50	\$ 42.50
(child) Lessons - 1st child			\$ 15.50	\$ 16.00
(child) Lessons - extra child			\$ 14.50	\$ 15.00
Other Recreation and Sport				
Ground and Recreation Centre Usage Fees for Club				
Wagin Cricket Club	I113005.153	Y	\$ 1,175.00	\$ 1,208.00
Wagin Football Club	I113005.153	Y	\$ 2,735.00	\$ 2,812.00
Wagin Hockey Club	I113005.153	Y	\$ 1,175.00	\$ 1,208.00
Wagin Swimming Club	I113005.153	Y	\$ 1,639.00	\$ 1,685.00
Wagin Trotting Club	I113005.153	Y	\$ 2,290.00	\$ 2,354.00
Other				
Luncheon Booth (Casual Hire Fees)	I113005.153	Y	\$ 65.50	\$ 67.50
Lease with Wesfarmers Pty Ltd	I113005.153	Y	\$ 23.00	\$ 23.50
Circus (per day including utilities and ablutions)	I113005.153	Y	\$ 372.00	\$ 382.00



Schedule of Fees and Charges 2025/26

Description	GL Code	GST	2024/25	2025/26
Wagin Recreation Centre (Casual Hire)				
Public Lounge / Members Lounge Area				
Commercial Functions < 3 hours	I113020.153	Y	\$ 160.00	\$ 164.00
Non Commercial Functions < 3 hours	I113020.153	Y	\$ 109.00	\$ 112.00
Commercial Functions > 3 hours	I113020.153	Y	\$ 269.00	\$ 277.00
Non Commercial Functions > 3 hours	I113020.153	Y	\$ 217.00	\$ 223.00
Non Profit and Charitable Organisations	I113020.153	Y	50% of non-commercial	50% of non-commercial
Education Department (Wagin High School)	I113020.153	Y	\$ -	\$ -
Kitchen Hire (Only)	I113020.153	Y	\$ 72.50	\$ 74.50
Non Profit and Charitable Organisations	I113020.153	Y	50% of non-commercial	50% of non-commercial
Bond	I100020	N	\$ 300.00	\$ 300.00
Recreation Centre Fees				
Entrance Fees				
Adult Entry	I113020.153	Y	\$ 3.00	\$ 3.00
Junior Entry	I113020.153	Y	\$ 2.00	\$ 2.00
Concessions Entry	I113020.153	Y	\$ 2.00	\$ 2.00
Training Fees				
Adult	I113020.153	Y	\$ 2.00	\$ 2.00
Junior	I113020.153	Y	\$ 1.00	\$ 1.00
Concession	I113020.153	Y	\$ 1.00	\$ 1.00
Spectator	I113020.153		\$ -	\$ -
Eric Farrow Pavilion				
Whole Complex				
Commercial	I113055.153	Y	\$ 384.00	\$ 395.00
Non Commercial	I113055.153	Y	\$ 301.00	\$ 309.00
Non Profit and Charitable Organisations	I113055.153	Y	50% of non-commercial	50% of non-commercial
Education Department (Wagin High School)	I113055.153	Y	\$ -	\$ -
Bond	I100020	N	\$ 300.00	\$ 300.00
Large Function Area (including Bar)				
Commercial Functions < 3 hours	I113055.153	Y	\$ 197.00	\$ 203.00
Non Commercial Functions < 3 hours	I113055.153	Y	\$ 154.00	\$ 158.00
Commercial Functions > 3 hours	I113055.153	Y	\$ 329.00	\$ 338.00
Non Commercial Functions > 3 hours	I113055.153	Y	\$ 274.00	\$ 282.00
Non Profit and Charitable Organisations	I113055.153	Y	50% of non-commercial	50% of non-commercial
Bond	I100020	N	\$ 300.00	\$ 300.00
Small Function Area (including Bar)				
Commercial Functions < 3 hours	I113055.153	Y	\$ 164.00	\$ 169.00
Non Commercial Functions < 3 hours	I113055.153	Y	\$ 110.00	\$ 113.00
Commercial Functions > 3 hours	I113055.153	Y	\$ 247.00	\$ 254.00
Non Commercial Functions > 3 hours	I113055.153	Y	\$ 192.00	\$ 197.00
Non Profit and Charitable Organisations	I113055.153	Y	50% of non-commercial	50% of non-commercial
Bond	I100020	N	\$ 300.00	\$ 300.00
Other				
Setup and cleaning costs (per hour)	As per hire code	Y	\$ 51.50	\$ 53.00
Wagin Woolorama, Gynmkanarama, Anzac Day and Two Wheels to Wagin events are granted free access to all Wagin Sportsground Facilities during their events	I113055.153	Y	\$ -	\$ -
Community Gym				
One Month Membership (only valid as a once off)	I113065.153	Y	\$ 31.00	\$ 32.00
Six Month Membership (1 July or 1 January start)	I113065.153	Y	\$ 110.00	\$ 113.00
Annual Membership (1 July to 30 June)	I113065.153	Y	\$ 192.00	\$ 197.00
Pensioner/Student Six Month Membership (whole months)	I113065.153	Y	\$ 55.00	\$ 57.00
Pensioner/Student Annual Month Membership (1 July to 30 June)	I113065.153	Y	\$ 96.00	\$ 99.00
Key Bond (Refundable)	I100035	N	\$ 50.00	\$ 50.00
Replacement Key	I113065.153	Y	\$ 75.00	\$ 75.00
Staff Membership (bond and replacement fees payable)			NIL	NIL
Electronic Advertising Sign				
Shire events and meetings (unlimited)	I116065.156	Y	\$ -	\$ -
Shire community advice (unlimited)	I116065.156	Y	\$ -	\$ -
Shire facility opening and closing (unlimited)	I116065.156	Y	\$ -	\$ -
Woolorama and community events which are primarily not for profit or where the proceeds are returned directly to the Wagin community (up to 28 days)	I116065.156	Y	\$ -	\$ -
Local sporting events (up to 14 days)	I116065.156	Y	\$ -	\$ -
Regional events and businesses outside of shire (up to 7 days)	I116065.156	Y	\$ 517.00	\$ 531.50
Regional significant events held in the Shire of Wagin (Commercial) (up to 14 days)	I116065.156	Y	\$ 258.50	\$ 265.50
Local business - 15 minutes per business per day (per annum)	I116065.156	Y	\$ 258.50	\$ 265.50
Church services (up to 7 days)	I116065.156	Y	\$ -	\$ -
Emergency warnings and advice (as required)	I116065.156	Y	\$ -	\$ -
Local roadworks and road closures (as required)	I116065.156	Y	\$ -	\$ -



Schedule of Fees and Charges 2025/26

Description	GL Code	GST	2024/25	2025/26
ECONOMIC SERVICES				
Tourism and Area Promotion				
Caravans (2 Persons)				
per Week - 7 nights (or per week as per lease)	I132005.153	Y	\$ 129.50	\$ 150.00
per Week - 5 nights	I132005.153	Y	\$	120.00
per Night	I132005.153	Y	\$ 26.00	\$ 26.50
Additional Person per Night	I132005.153	Y	\$ 3.00	\$ 3.00
Note: < 16 yrs no additional charge				
Tent Sites (2 Persons)				
per Week	I132005.153	Y	\$ 88.00	\$ 90.50
per Night	I132005.153	Y	\$ 16.50	\$ 17.00
Additional Person per Night	I132005.153	Y	\$ 3.00	\$ 3.00
Note - A site entitles access to one tap and one power point. Customers using more than one of either will be charged accordingly.				
Caravan Park RV Area				
per Week - no power or water	I132005.153	Y	\$ 88.00	\$ 90.50
per Night - no power or water	I132005.153	Y	\$ 16.00	\$ 16.50
Ablutions use only	I132005.153	Y	\$ 3.00	\$ 3.00
Sportsground RV Area				
Per Van per Night - power and water	I132015.153	Y	\$ 10.00	\$ 15.00
Building Control				
Building Fees				
Statutory Charges set by WA Government (subject to change)				
<u>Shire</u>				
<i>Class 1 (House), Class 10 (Shed, Patio, Pool)</i>				
Certified Application - 0.19% Cost of Construction Fee - Minimum Fee	I133005.151	Y	\$ 110.00	\$ 110.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	I133005.151	Y	\$ 110.00	\$ 110.00
<i>Class 2 - 9 (Commercial)</i>				
Certified Application - 0.09% Cost of Construction Fee - Minimum Fee	I133005.151	Y	\$ 110.00	\$ 110.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	I133005.151	Y	\$ 110.00	\$ 110.00
Occupancy Permit for Completed Building (Commercial) - Minimum Fee	I133005.151	Y	\$ 110.00	\$ 110.00
Demolition Permit - Minimum Fee	I133005.151	Y	\$ 110.00	\$ 110.00
Application to Extend a Building Permit/Demolition Permit - Minimum Fee	I133005.151	Y	\$ 110.00	\$ 110.00
Building Approval Applications for Unauthorised Work - 0.38% of Work Value - Minimum Fee	I133005.151	Y	\$ 110.00	\$ 110.00
Septic Tank Application	I133005.151	N	\$ 236.00	\$ 236.00
Local Government Report on a Septic System	I133005.151	N	\$ 56.00	\$ 56.00
<u>Building Services Levy (BSL)</u>				
Over \$45,000 Cost of Construction - 0.137% of Work Value				
Under \$45,000 Cost of Construction - Minimum Fee	I133005.151	N	\$ 61.65	\$ 61.65
Demolition Permit - 0.137% of Work Value - Minimum Fee	I133005.151	N	\$ 61.65	\$ 61.65
Occupancy Permit or Building Approval Certificate - Minimum Fee	I133005.151	N	\$ 61.65	\$ 61.65
Occupancy Permit or Building Approval Certificate for Unauthorised Work - Minimum Fee	I133005.151	N	\$ 123.30	\$ 123.30
<u>Construction Training Fund (CTF formally BCITF)</u>				
Over \$20,000 Cost of Construction - 0.2% Cost of Construction				
Under \$20,000 Cost of Construction - no fee				
All Building Fees in accordance with Building Regulations 2012				
Relocated Buildings and Dwellings				
Bond (Bond will be refunded in accordance with Council Policy HBP.9)	I100070	N	\$1,500.00	\$5,000.00
Inspection of Relocated Dwellings upon completion for bond refund	I100070	Y	\$0.00	\$150.00
Swimming Pool Inspection Fees				
Private Swimming Pool Inspection Fee	I133010.156	N	\$58.45	\$78.00
Other Economic Services				
Standpipe Fees				
Charge per kilolitre: Commercial Use - Ballagin Street (Sportsground)	I134005.156	N	\$ 10.14	\$ 11.00
Swipe card for use at this facility (deposit)			\$ 20.00	\$ 20.00
Note: Ballagin Standpipe charges to be aligned to Water Corporation charges and subject to change				
Charge per kilolitre: Wagin Airfield	I134005.156	N	\$ 3.25	\$ 4.00
Charge per kilolitre: All Other Shire Standpipes	I134005.156	N	\$ 3.25	\$ 4.00
Vernon Street Desalination Tanks - Charge per kilolitre	I134005.156	N	\$ 0.50	\$ 0.50
Administration fee per invoice	I134005.156	Y	\$ 6.50	\$ 7.00



Schedule of Fees and Charges 2025/26

Description	GL Code	GST	2024/25	2025/26
OTHER PROPERTY AND SERVICES				
Private Works				
Plant Hire Fees				
Grader	I141005.156	Y	\$ 219.00	\$ 225.00
Loader / Backhoe	I141005.156	Y	\$ 184.00	\$ 189.00
Front End Loader	I141005.156	Y	\$ 219.00	\$ 225.00
Vibrating Roller	I141005.156	Y	\$ 153.00	\$ 157.00
Multi Wheel Roller	I141005.156	Y	\$ 156.00	\$ 160.00
Truck (Large)	I141005.156	Y	\$ 174.00	\$ 179.00
Truck (Small)	I141005.156	Y	\$ 139.00	\$ 143.00
Tractor	I141005.156	Y	\$ 156.00	\$ 160.00
Tractor Mower	I141005.156	Y	\$ 139.00	\$ 143.00
Bobcat	I141005.156	Y	\$ 150.00	\$ 154.00
Ride on Mower	I141005.156	Y	\$ 193.00	\$ 198.00
Sundry Minor Plant	I141005.156	Y	\$ 139.00	\$ 143.00
Labour Only	I141005.156	Y	\$ 91.00	\$ 94.00
Works Manager Labour	I141005.156	Y	\$ 131.00	\$ 135.00
All Plant hired to be operated by Council Staff (excludes Community Bus)				
Minor Plant - not to be hired out unless approved by CEO				
Materials				
Sand/Gravel per m3	I141005.156	Y	\$ 46.50	\$ 48.00
Blue Metal per tonne	I141005.156	Y	At Cost	At Cost